

# EXEMPTIONS (Mega N/n 12/2017 & Others)



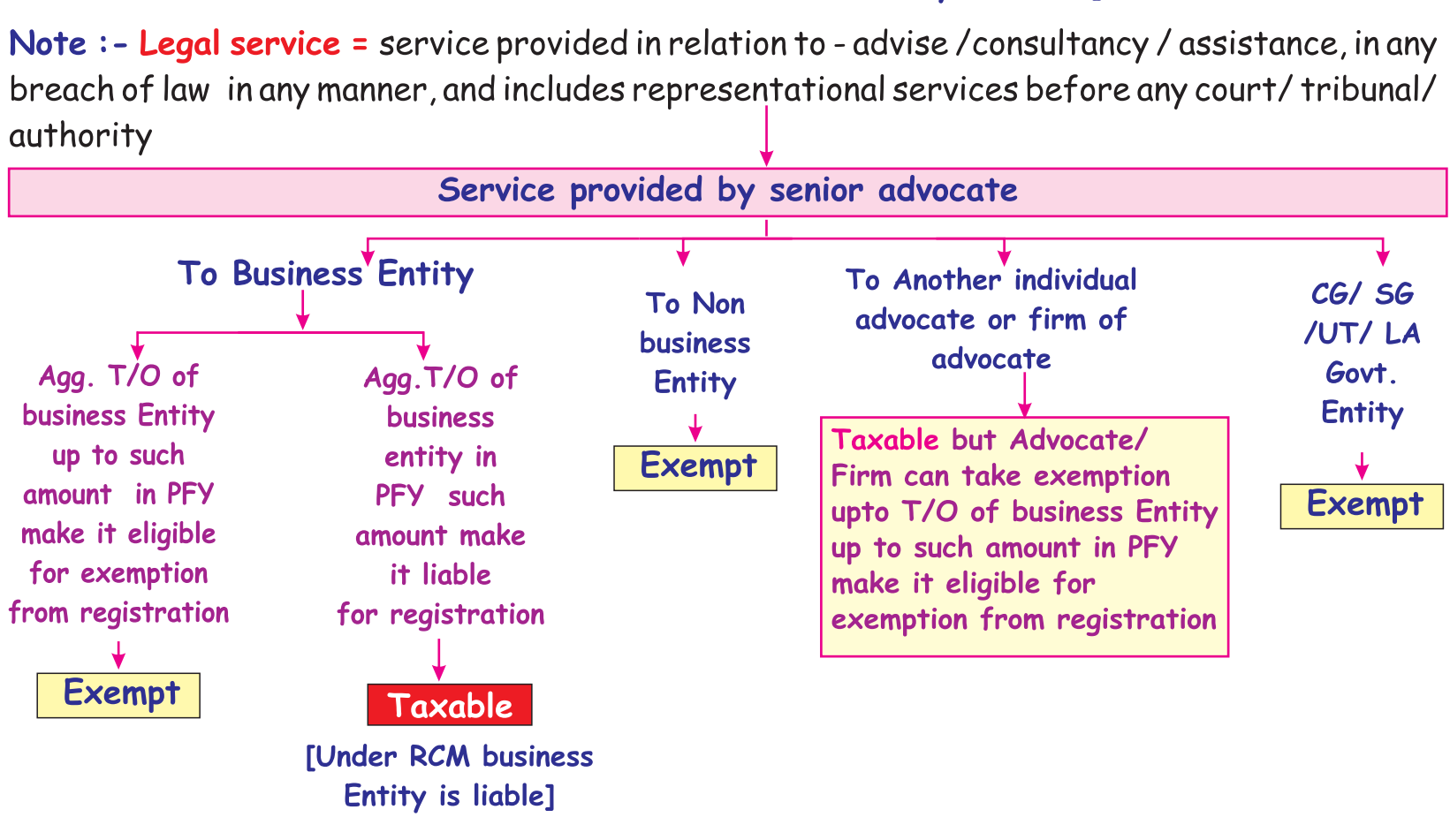
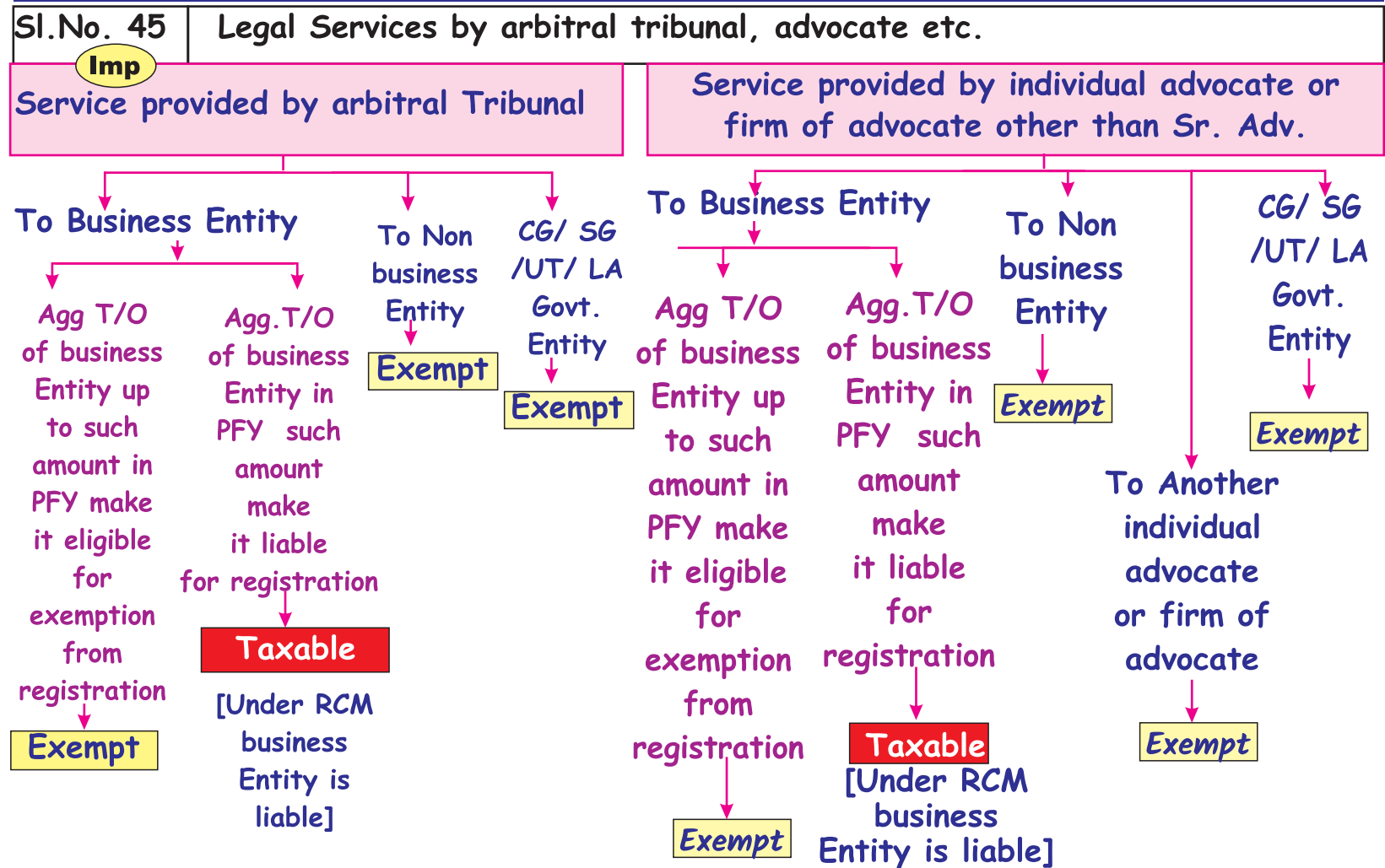
## Exemption Related to Health Care

Sl.No. 74	<p><b>a) Health Care</b> by</p> <ul style="list-style-type: none"> <li>⇒ a clinical establishment,</li> <li>⇒ an authorized medical practitioner</li> <li>⇒ paramedics.</li> </ul> <p><b>b) Ambulance Service</b> by others</p>
<b>Imp</b>	<p><b>Means</b></p> <ul style="list-style-type: none"> <li>⇒ Diagnosis or Treatment or Care</li> <li>illness, injury, pregnancy abnormality deformity</li> <li>Recognised system of medicine</li> </ul> <p><b>Includes</b></p> <ul style="list-style-type: none"> <li>Transportation of the patient (i.e. Ambulance Service)</li> </ul> <p><b>Does not includes</b></p> <ul style="list-style-type: none"> <li>hair transplant</li> <li>plastic surgery</li> <li>Just beauty Treatment</li> <li>anatomy</li> <li>function of body affected due to                     <ul style="list-style-type: none"> <li>congenital defects</li> <li>development abnormalities</li> <li>Injury in trauma</li> </ul> </li> </ul>
	<p><b>Renting of room by clinical establishment</b></p> <ul style="list-style-type: none"> <li>If room rent is ₹5,000 or less per day → <b>Exemption</b></li> <li>If room rent exceeds ₹5,000 per day                     <ul style="list-style-type: none"> <li>ICU/ICCU/NICU → <b>Exemption</b></li> <li>Normal room → <b>Taxable</b></li> </ul> </li> </ul>
Sl.No. 46	Health Care or Animal or Birds Service by <b>Veterinary Clinic</b>
Sl. No. 74A	Service provided by professional by way of rehabilitation, therapy or counseling at medical establishment, Educational Institution, Govt. Center or charitable institution u/s 12AA or 12AB etc.

## Exemption Charitable and Religious Sector

Sl.No. 1	Services-entity u/s 12AA/ 12AB of Income tax Act By way of charitable activities										
	<p><b>Public Health by way of</b></p> <ul style="list-style-type: none"> <li><b>Core or counseling</b> <ul style="list-style-type: none"> <li>Terminally ill person</li> <li>Person with physical or mental disability</li> <li>Affected with HIV/AIDS</li> <li>Person addicted with narcotics or drugs etc.</li> </ul> </li> <li><b>Public awareness</b> <ul style="list-style-type: none"> <li>Preventive health</li> <li>Family planing</li> <li>Prevention of HIV infection</li> </ul> </li> <li><b>A treatment of</b> <ul style="list-style-type: none"> <li>Religion or Spirituality or Yoga</li> </ul> </li> <li><b>Prevention environment includes</b> <ul style="list-style-type: none"> <li>watershed</li> <li>forest &amp; Wildlife</li> </ul> </li> </ul> <p><b>Advancement of educational programs or skills development relating to</b></p> <ul style="list-style-type: none"> <li>abandoned, orphaned or homeless children</li> <li>physically mentally abused person</li> <li>prisoners</li> <li>persons over age of 65 years residing in a rural area</li> </ul> <p><b>Not includes-</b></p> <ol style="list-style-type: none"> <li>Hostel Accommodations</li> <li>Lodging or boarding unless it's a composite supply</li> <li>Fitness camp &amp; classes</li> </ol>										
Sl.No.13	Religious Activities - Conduct of Religious Ceremony										
Sl.No. 13	<p><b>Renting of precincts of a religious place</b> Meant for general public</p> <p>Owned or manage by an entity registered as a - charitable or - religious trust</p> <p>Sec 12AA/12AB, Sec 10(23C)(v), Sec 10(23BBA) Of Income Tax Act</p> <table border="1"> <thead> <tr> <th colspan="2">Exemption is not available in following cases</th> </tr> <tr> <th>Renting</th> <th>Exemption not available</th> </tr> </thead> <tbody> <tr> <td>Renting of Rooms</td> <td>where charges are ₹ 1000 or more per day</td> </tr> <tr> <td>Renting of Premises, Community halls, kalyanmandapam or open area and the like</td> <td>where charges are ₹ 10,000 or more per day</td> </tr> <tr> <td>Renting of Shops or other spaces for business or commerce</td> <td>where charges are ₹10,000 or more per month</td> </tr> </tbody> </table>	Exemption is not available in following cases		Renting	Exemption not available	Renting of Rooms	where charges are ₹ 1000 or more per day	Renting of Premises, Community halls, kalyanmandapam or open area and the like	where charges are ₹ 10,000 or more per day	Renting of Shops or other spaces for business or commerce	where charges are ₹10,000 or more per month
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## Exemption in Legal Sector



- a) **Agricultural operations directly related to production** of any A.P. including cultivation, harvesting, threshing, plant protection or seed testing.
- b) **Supply of farm labour**
- c) **Processes carried out at an agricultural farm** including tending, pruning, cutting, harvesting, drying, cleaning, trimming, bulk packaging etc. which do not alter essential characteristics of A.P
- d) **Renting or leasing** of agro machinery or vacant land with or without a structure incidental to its use.
- e) **Loading, unloading, packing, storage or warehousing** of A.P.
- f) **Agricultural extension services.**
- g) **Services by any APMC or Board or services provided by a commission agent** for sale or purchase of A.P.

**Agriculture:**

- 1) cultivation of plants and
- 2) Rearing of all life-forms of animals, **except the rearing of horses**

**for**

- ⇒ food,
- ⇒ fibre,
- ⇒ fuel,
- ⇒ raw material or
- ⇒ other similar products

**Agricultural Produce (A.P.):** means any produce of agriculture on which

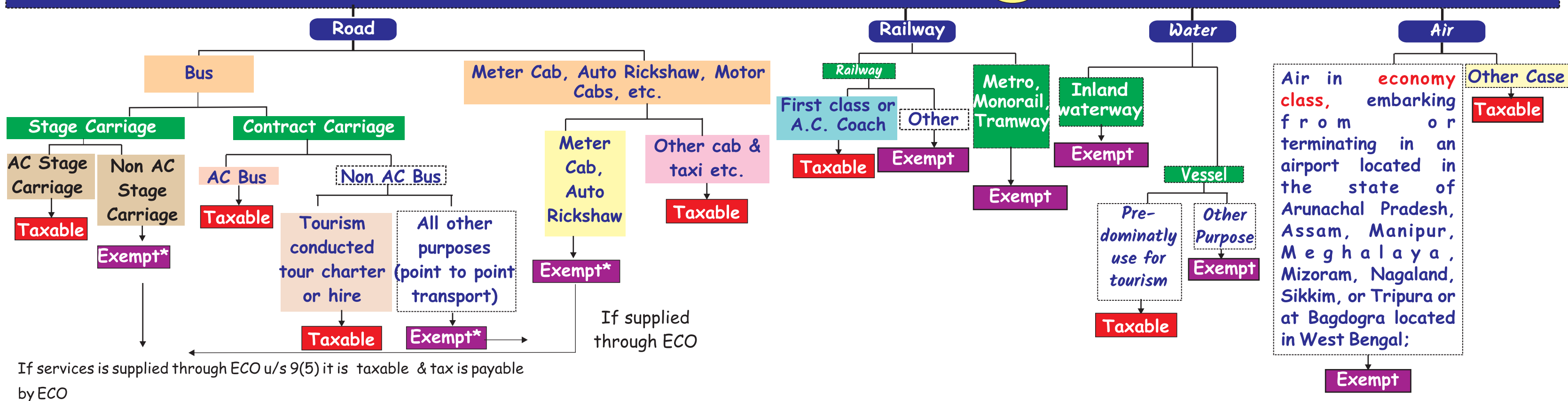
- ⇒ either no processing is done or
- ⇒ such processing is done as is **usually done by a cultivator or producer** which does not alter its essential characteristics but makes it marketable for primary market.

**Agricultural Extension:** means application of scientific research and knowledge to agricultural practices through farmer education or training;

<b>Agriculture Produce</b> Tomato	<b>Non-Agriculture Produce</b> Tomato Ketchup	<b>Agriculture Produce</b> Sugar Cane	<b>Non-Agriculture Produce</b> Sugar & jaggery	<b>Agriculture Produce</b> Potato	<b>Non-Agriculture Produce</b> Potato Chips
Grams	Pulses	Paddy	RICE	Raw Cotton	Ginned Cotton, Cotton Baled
<b>Rearing of Animals</b> Cow	<b>Agriculture Produce</b> Dunk	<b>Processing</b> Milk Pasteurization <small>Note: Usually not done by producer</small>	<b>Non-Agriculture Produce</b> Pasteurized Milk		
<b>Agriculture Produce</b> Grains	<b>Processing</b> <small>Note: Usually done by producer &amp; does not essential character</small>	<b>Processing</b> Wheat <small>Note: Usually not done by producer</small>	<b>Non-Agriculture Produce</b> Flour		

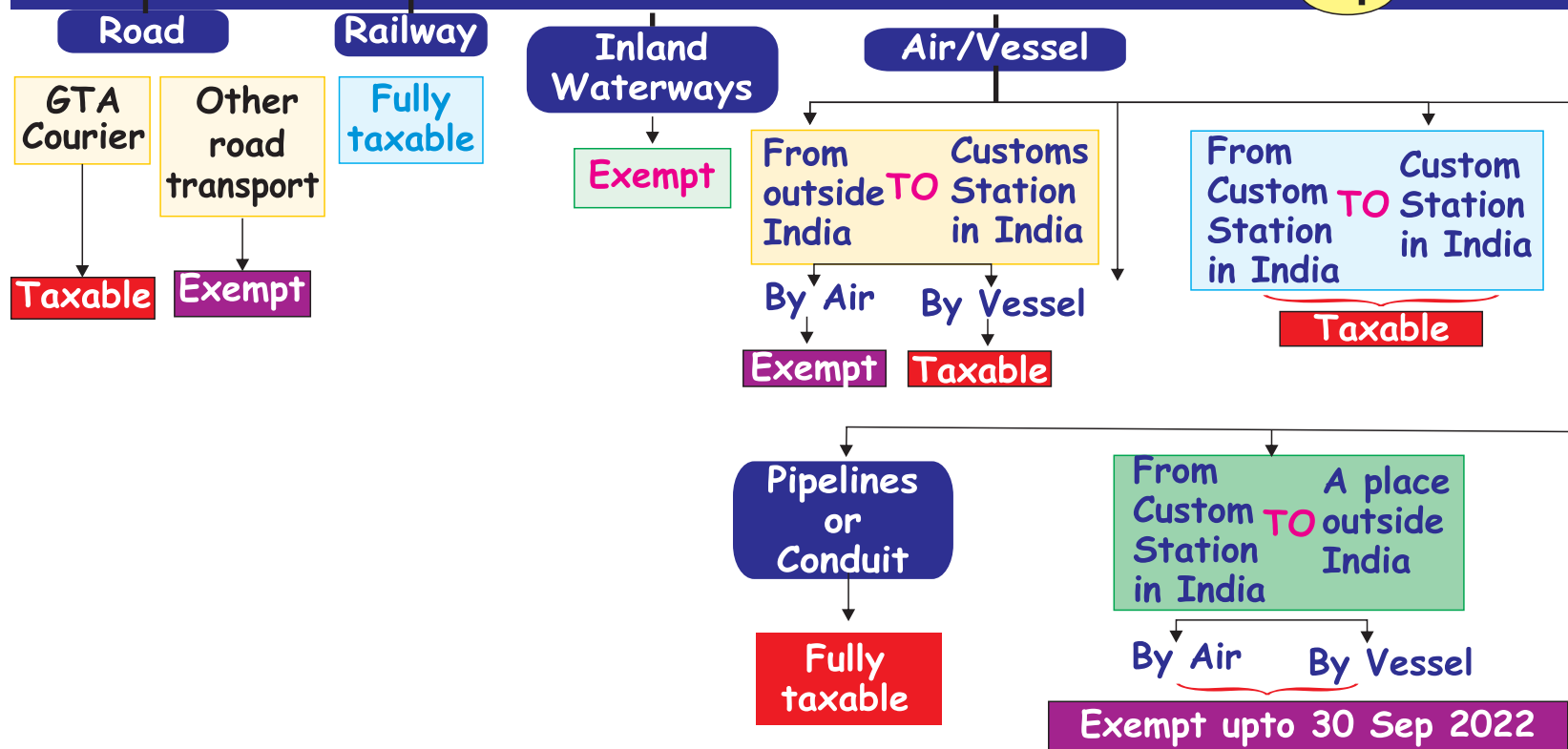
<b>Sl.No. 55</b> Imp	<b>Exemptions on intermediate production processes</b> Carrying out an intermediate production process as job work in relation to agriculture  (Circular no. 19/19/2017 dt 20/11/2017) Milling of paddy into rice <b>cannot</b> be considered as an intermediate production process in relation to cultivation of plants for food, fibre or other similar products or agricultural produce, hence not eligible for exemption
<b>Sl.No. 57</b> Imp	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of <b>fruits and vegetables.</b>
<b>Sl.No. 24</b> Imp	Services of Loading, Unloading, warehousing, packing, storage of <b>Rice.</b>
<b>Sl.No. 24A</b>	Warehousing of minor forest produce
<b>Sl.No. 24B</b> Imp	"Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.
<b>Sl.No. 55A</b>	Services by way of Artificial insemination of live stock <b>other than horses</b>

PASSENGER TRANSPORT SECTOR



## TRANSPORTATION OF GOODS

Imp



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If following goods are transported by GTA/Rail or vessel then exempted from payment of tax

- 1) Agriculture produce
- 2) Milk, Salt, food grains, flours, pulses or rice
- 3) Organic manure
- 4) Newspaper or Magazines
- 5) Relief material for victims
- 6) Defence or military equipments.

Sl.No. 21B	Service provided by <b>GTA</b> to department or establishment of Government or local authority or government agency who taken registration for the purpose of deducting TDS u/s 51 and not making any other taxable supply.
Sl. No. 22 <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">Imp</span>	Services by way of <b>giving on hire</b> - (a) to a state transport undertaking, a motor vehicle meant to carry more than 12 passengers; or (aa) to a <b>local authority</b> , an Electrically operated vehicle (EOV) meant to carry <b>more than 12</b> passengers. (b) to a <b>goods transport agency</b> , a means of transportation of goods. (c) to students, faculty & staff of an edu. inst. providing services by way of pre-school education upto higher secondary school

## RENTING OF IMMOVABLE PROPERTY

Sl.No. 12 <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">Imp</span>	Renting of residential dwelling for use of residence except where the residential dwelling is rented to RP. ⇒ For this entry, RP is a proprietor of proprietary concern & rents the residential dwelling on his own account. ⇒ This entry <b>shall not apply</b> to accommodation services to students in student residences & services provided by Hostels, Camps & Pgs.
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Sl. No. 12A	Accommodation services costing ₹ 20,000 or less per person per month, provided for at least 90 continuous days. <b style="background-color: #d4edda;">GST Accommodation services (Circular No. 228/22/2024):-</b> <b>Issues:</b> ⇒ Is hostel accommodation or long-term service apartments/hotels considered renting a residential dwelling and exempt under Sl. No. 12? ⇒ Are hostels for poor and middle-class students run by charitable trusts exempt? <b>Clarifications:</b> ⇒ It is <b>taxable</b> under entry 12 but <b>exempt</b> under entry 12A if conditions are met. ⇒ If the value of accommodation services from 01.07.2017 to 14.07.2024 was ≤ ₹20,000 per person pm & supplied for at least 90 days continuously, then GST is <b>regularized &amp; exempt</b> for that period.
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### Entry 12 & 12A

### Renting of Residential Dwelling - for use as residence

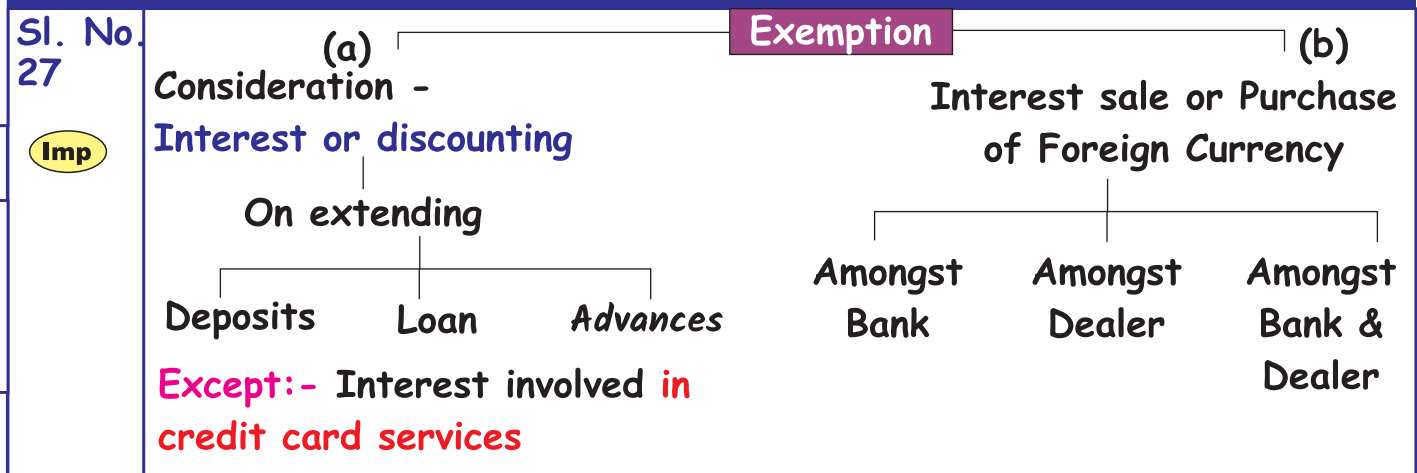
Supplier	Receptient	Taxability	Who will pay tax
➤ Any Person [RP + URP]	URP	Exempt	-
➤ Any Person [RP + URP]	RP	Taxable	Under RCM recipient is liable to pay tax
	But it RP is - Proprietor - using RD in Personal capacity for own residence - Renting on own account	Exempt	-

Accommodation Services - Value ≤ 20,000 PP/PM for Continuous period of 90 days

➤ Any Person [RP + URP]	Any Person [RP + URP]	Exempt	
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**Note:-** When tax payable on accommodation services:-  
 → Value > 20,000 PP/PM  
 → Supplied for non-continuous period of 90 days  
 → Supplied less than 90 Days  
 → If charges on daily basis & not on monthly basis

## EXEMPTION IN BANKING AND FINANCIAL SECTOR



All other services of Bank / FI/NBFC are taxable

Service Taken by Educational Institution

- 1) Transportation of students, faculty or staff
- 2) Catering
- 3) Security, cleaning or house keeping
- 4) Supply of online education as Journal or periodicals
- 5) Service relating to admission to or Conduct of examination

Exempt only if supplied to School

Exempt only if supplied to Colleges etc.

Exempt if supplied to all education Institute

Educational institution

Pre-school or Higher or Secondary school

Education as a part of curriculum for obtaining qualification recognised by law Eg. Colleges, universities or institution etc authorised to providing education.

Education as a part of Approved Vocational courses .

In Central and State Educational Boards for the limited purpose - by way of conduct of examination to the students.

- 1) Private coaching classes are **Taxable**
  - 2) Only 5 input services to EI in respective cases are exempt
- Thus, all other services supplied to EI are **Taxable**

Service supplied by Educational Institution

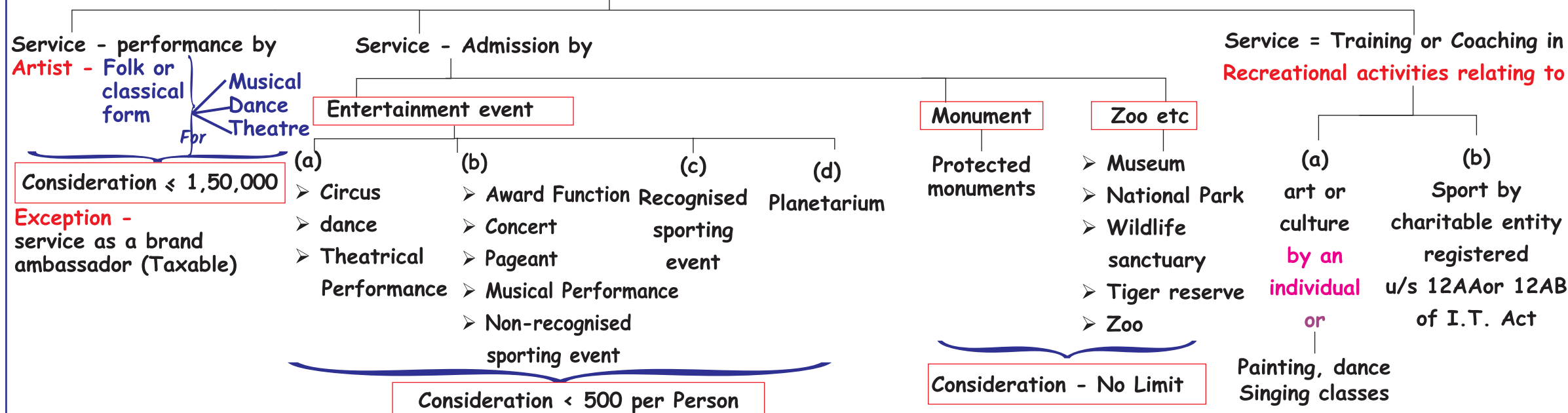
Exemption

- 1) Any service supplied by such education institutional to its student and faculty or staff. (e.g. education fees lab charge, lab charges, transportation, catering etc.
- 2) Service by way of Conduct entrance examination against **entrance fees**

**Taxability** Any Service supplied to any person other than student faculty or staff by such educational institutional then it is taxable e.g.

- 1) Auditorium of school given to other for seminar
- 2) Placement services to corporate
- 3) franchisees fees to various franchisees.

Exemption Related to Entertainment, Museum etc.



Access to Road or bridge on Payment of toll

Sl. No. 23	Access to Road or bridge on Payment of toll
SI No.61A	Granting National permit to goods carriage & to operate through India.

Services by foreign diplomatic missions in india

Sl. No. 59	All services provided by a foreign diplomatic mission located in India
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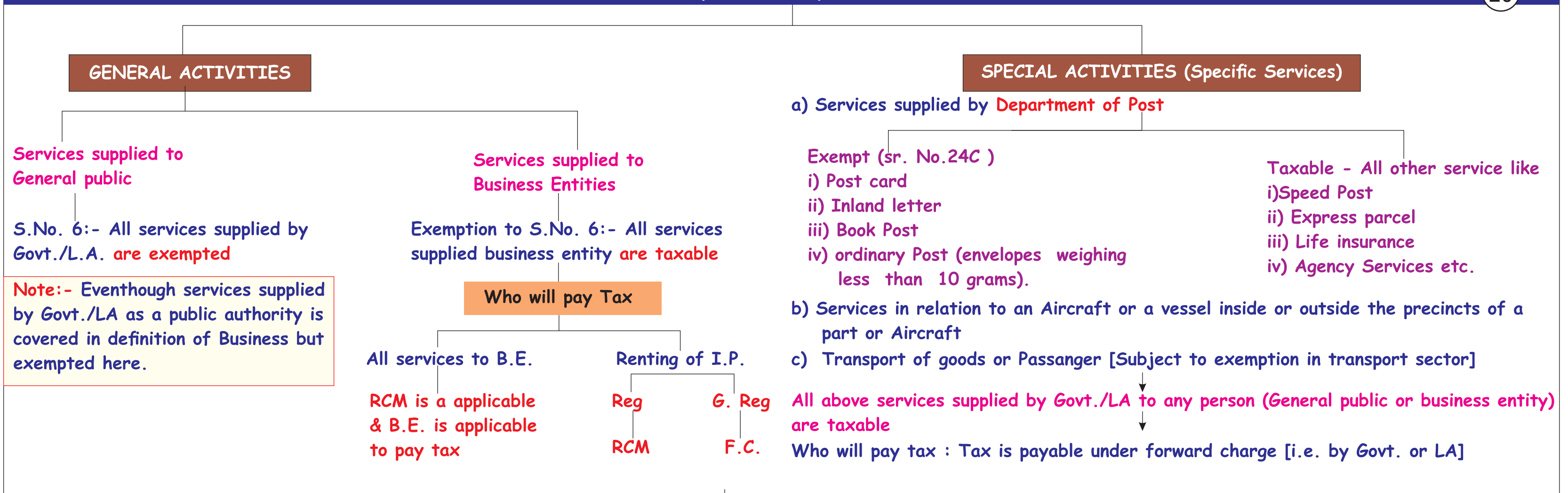
**Important Comments:** Taxable Service: Services provided by office or establishment of an international organization.

Taxability of transaction of providing loan by an overseas affiliate to its Indian affiliate or by a person to a related person (Circular No. 218/12/2024): -

- 1) If no consideration (other than interest/discount) is charged for a loan/credit from a related person or overseas affiliate: It is not considered a SOS & no GST is charged.
- 2) If consideration (in addition to interest/discount) is charged for a loan/credit from a related person or overseas affiliate: It is considered a SOS & GST is applicable.

GST on statutory collections made by RERA (Circular No. 228/22/2024):

RERA is considered a govt authority. Thus, statutory collections by RERA are exempt.



## Other Exemptions [services provided by Govt. /LA]

Turnover or Value based		Certification or Registration based		Others	
Sl.No. 7	Service provided by Govt/Local Authority to Business Entity where its Aggregate T/O less than such amount in PFY make it eligible for exemption from registration <b>Exception :</b> above exemption not applicable to (a) Services covered under above clause (a) to (c) of Si.No. 6 (b) Renting of immovable property	Sl.No. 9E	Services provided by Railways to individuals by way of Sale of platform tickets, Facility of retiring rooms/waiting rooms, Cloak room services & Battery-operated car services.	Sl. No. 61	Service provided by Govt/LA by way of Issuance of passport, visa driving licence, Birth Certificate or Death Certificate
		Sl.No. 9F	Intra railway transactions between different zones/divisions are exempt.	Sl. No. 47	Service provided by Govt/LA by way (a) Registration required under any law (b) Testing, calibration, safety, check for protection or safety of worker, consumer or public at large
Sl. No. 9	Service provided by Govt/LA Where GAC per service (per invoice) does not exceeds ₹ 5000 in case where continuous supply of service the limit is ₹5000 in a F.Y <b>Exception :</b> above exemption not applicable to Services covered in above clause (a) to (c) of Si.No. 6	Sl.No. 9G	SPVs provide infrastructure to Railways for use and maintenance during the concession period for consideration, while the Railways offers maintenance services to the SPVs for the same infrastructure, also for consideration.		
					Sl. No. 8
					Service provided by Govt. or LA to another Govt. or LA. <b>Exception :</b> above exemption not applicable to Services covered in above clause (a) to (c) of Si.No. 6
					Sl. No. 62
					Fines or liquidated damage for tolerating non performances of Contract
					Sl. No.65A
					Services by way of providing information under the Right to Information Act, 2005
					<b>Circular no. 190/02/2023</b>
					Accommodation services by Defence mess to person other than business entity are exempt & such services are qualified as services by Govt.
					<b>Circular no. 206/18/2023</b>
					DMFT set up by SGs are Governmental Authorities & eligible for same exemptions

Exemption in sport sector	
Sl. No. 68 <b>Imp</b>	Service Provided to recognized Sport Body by- a) An individual as a player, referee, umpire, coach or team manager for participation in a sporting event organized by a recognized sports body; b) Another recognised sports body;

Exemption in Construction Sector	
Sl.No. 10	Construction etc or Original Work to Pradhan Mantri Awas Yojana
Sl.No. 11	Construction etc or Original Work to Single Residential Unit

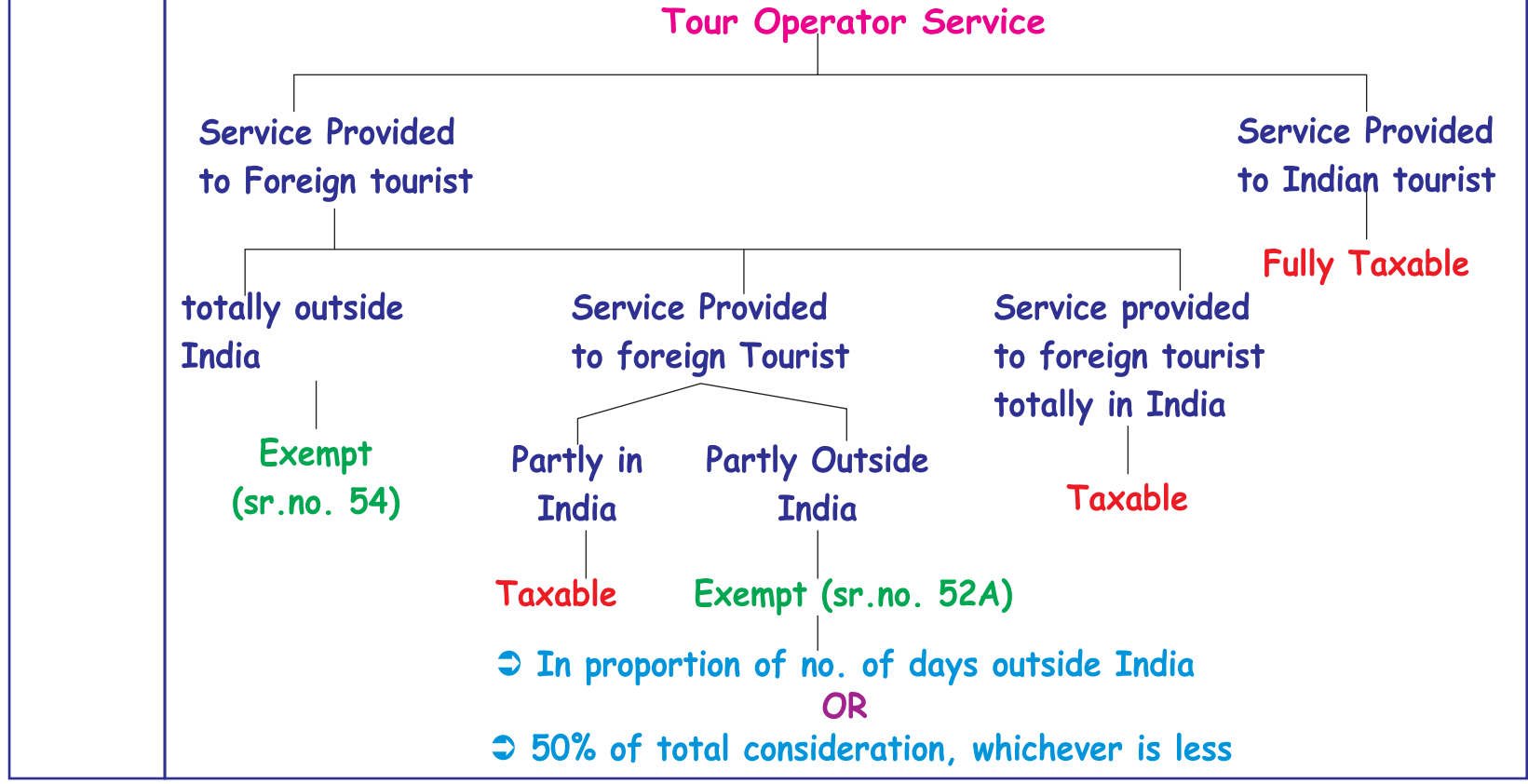
Miscellaneous	
Sl. No. 2	Transfer of a Going Concern
Sl. No. 52	Organization of Business Exhibition Outside India

Sl. No. 77 <b>Imp</b>	<b>Exemption - Services by RWA to Members</b>	<b>CBIC Clarification:-</b>
Sl. No. 77A	<p>Services by _____ To _____ Its</p> <p>- Un-incorporated body By Way of Member</p> <p>- Registered not profit Entity</p> <p>RWA or housing society → Exemption Upto Amount = ₹ 7500 per month / per member</p> <p>Re-imbusement of charged contribution</p> <p>Share of contribution</p> <p>For sourcing of goods or services</p> <ul style="list-style-type: none"> <li>⇒ From third person</li> <li>⇒ For common use of its member</li> </ul>	<p>1) SOS by RWA to its members for contribution upto ₹ 7,500 per month per member (PM<sup>2</sup>) are exempt</p> <p>2) RWA required to pay GST, only if such subscription &gt; ₹ 7,500/- per month per member &amp; ATO of RWA by way of SOS &amp; SOG &gt; ₹ 20 L</p> <p>3) RWAs are entitled to take ITC of GST paid by them on capital goods (taps, pipes, other sanitary/ hardware filling, etc.) and Input services such as repair and maintenance service.</p> <p>4) The ceiling of ₹ 7,500 (PM<sup>2</sup>) shall be applied separately for each residential apartment owned by him.</p> <p>5) If amount exceeds 7500, GST shall be payable on the entire amount.</p>

**Exemption Notification No. 9/2017-Integrated Tax (Rate)**

Sl.No.10 <b>Imp</b>	Service received from service provider located in non taxable territory to a) Government/ Central Govt./ Union Territory , a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession b) An entity registered under section 12AA of the Income tax Act, 1961 for the purposes of providing charitable activities or c) A person located in a non-taxable territory.  <b>Proviso:- Exemption shall not apply to OIDAR services received by persons specified in items (a) or item (b).</b>
Sl.No.10F	Services supplied to an Establishment outside India
Sl.No.10G	Service provided to United National / International Organization
Sl.No.10H	Import Service by foreign diplomatic Mission
Sl.No.54	Service by Indian Tour Operator to Foreign Tourist for tour conducted outside India
Sl.No.12AA	Service provided by an Intermediary when location of both supplier and recipient of goods is outside the taxable territory

Sl. No. 52A	Tour Operator Service :- Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India.
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**Other Exemptions**

**Exemption Charitable and Religious Sector**

Sl.No.60	Services provided by specified organization with respect to Kailash Mansarovar and Haj Pilgrimage exempted
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**Exemption in banking and financial sector**

Sl.No.34	Services by an acquiring bank, to any person in relation to settlement of an amount upto 2000 in a single transaction transacted through credit card, debit card, charge card or other payment card service.
Sl.No.27A	Services provided by a banking company to - Basic Saving Bank Deposit account holders under Pradhan Mantri Jan Dhan Yojana

**Exemption in sport sector**

Sl.No.53	Sponsorship of Certain Sport Events (Read from Notes)
Sl.No.82	Admission to events organised under FIFA world cup 2017
Sl.No.9A	Services Provided by and to FIFA
Sl.No.9AA	Services Provided by and to FIFA at its subsidiary directly, indirectly related to event under FIFA U-17 Women's World cup 2020 to be hosted in India <b>whenever rescheduled.</b>
Sl.No.9AB	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.
Sl.No.82A	Service by way of right to admission to the event organise under FIFA U-17 Women's World cup 2020 [ <b>whenever rescheduled.</b> ]
Sl.No.82B	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022

### Services provided by Government to Business Entity

Sl.No.63	Assignment of right to use natural resources to an Individual farmer for the purpose of Agriculture. (service provided by Govt./LA)
SI.No.9C	Service Provided by Govt. Entity against consideration in form grants to another Govt. or LA, received from Govt./LA
Sl.No.9D	Services by an old age home run by Govt. /Entity reg. u/s 12AA or 12AB, to its resident (Age 60 years or more) (Consideration-upto ` 25000 per month per member)(Consideration includes boarding/loading/maintenance charges)
Sl.No.65	Merchant overtime charges for inspection of import container by custom officers.

### Services provided to Government

1)	Services provided by fair price shop
2)	Supply of pure services & composite supplies (where value of goods constitutes ≤ 25% of total value of supply) made to Govt. or LA in relation to functions entrusted under article 243G or 243W
3)	Services provided to a Governmental Authority by way of - (a) water supply (b) public health (c) sanitation conservancy (d) solid waste management (e) slum improvement & upgradation
4)	Insurance scheme where total premium is paid by Government
5)	Training program to Government where for which 75% or more expenditure is borne by Government.
6)	Passenger transport Service by air where boarding or termination at a regional connectivity scheme, Airport avails the consideration in the form of viability gap funding.

### Miscellaneous

Sl.No.39	Intermediary Service- Read From Notes
Sl.No.39A	Services by an intermediary of financial services
Sl.No.48	Services recognised by Biotechnology Industry Research Assistance Council
Sl.No.49	by way of collecting or providing news by ⇒ An independentjournalist, ⇒ Press Trust of India or ⇒ United News of India;
Sl.No.50	Public Library Service
Sl.No.76	by way of public conveniences such as provision of facilitiesof Bathroom, Washrooms, Lavatories, Urinal or Toilets.
Sl.No.9B	Exempting Supply of Services associated with Transit Cargo to Nepal & Bhutan
	Exempt certain supplies to NPCIL

### Other Exemption

Sl.No.30	Services provided by Employees State Insurance Corporation
Sl.No.31	Services provided by Employees Provident Fund Organisation (EPFO) to persons governed under the Employees provident Funds and Miscellaneous Provisions Act, 1952.
Sl.No.31A	Services Provided by coal mines provident fund organisation
Sl.No.31B	Services Provided by National Pension system
Sl.No.58	Services provided by National Centre for Cold Chain Development under Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.
Sl.No.38	Services by way of collection of contribution under any pension scheme of the SGs
Sl.No.41	Long term lease of plot 30 years or more by State Government Industrial Development Corporations for development of infrastructure for financial business,
Sl.No.19C	Satellite launch services
Sl.No.25	Transmission or Distribution of Electricity

Sl.No.36A	<p>⇒ GST liability on reinsurance of specified general &amp; life insurance schemes:- GST on reinsurance services for schemes in Sl. Nos. 35 &amp; 36 is exempt as per Cir No. 228/22/2024</p> <p>⇒ GST liability on reinsurance of insurance schemes for which total premium is paid by Govt.:- GST on reinsurance services for insurance under Sl. No. 40 is exempt as per Cir No. 228/22/2024.</p> <p><b>Circular No. 228/22/2024:-</b></p> <p>As per IRDAI, 'Retrocession' is when a reinsured risk is further ceded to another Indian Insurer or a Cross Border Re-insurer (CBR). Thus, 'reinsurance' under Sl. No. 36A includes 'retrocession' services.</p>
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### Circular no. 177/09/2022

**It is clarified that** ⇒ Services of IVF are covered under health care and thus **exempt**.

- ⇒ Tickets purchased for transportation from one point to another irrespective of ferry is owned/operated by PSU are **exempt**
- ⇒ If transportation takes place over pre-determined route on a pre-determined schedule. However, if it is hired for period of time, it is **taxable**
- ⇒ Fee charged from prospective students for entrance/admission/issuance of migration certificate are **exempt**.
- ⇒ Additional fee collected through higher toll charges from vehicles not having Fastag is also **exempt**.
- ⇒ Services provided by the guest anchors in lieu of honorarium are **taxable**
- ⇒ Movement of empty containers from Nepal and Bhutan, after delivery of goods there is a service associated with the transit cargo to Nepal and Bhutan, hence it is **exempt**.
- ⇒ Services of sanitation & conservancy services are provided by Indian Army or any other Govt Department are **taxable**.
- ⇒ Renting of trucks and other freight vehicles with driver for a period of time is a service of renting of transport vehicles with operator are **taxable**.
- ⇒ Location charges/preferential location charges (PLC) paid upfront in addition to the lease premium for long term lease of land constitute part of upfront amount charged are **exempt**

### Cir No. 206/18/2023

Supply of pure services & composite supplies by way of horticulture / horticulture works (where value of goods constitutes ≤ 25% of total value of supply) made to CPWD are eligible for exemption.