

EXEMPTION FROM GST

MULTIPLE CHOICE QUESTIONS

1. You are required to compute the value of taxable supply from the gross amount charged in respect of the following transactions made available by A. Ltd. dealing in agriculture related services in the month of December :

	Particulars	(₹)
i.	Renting of Agro-machinery	5,00,000
ii.	Cultivation of Ornamental flowers	2,50,000
iii.	Processing of Tomato ketchup	3,00,000
iv.	Plantation of Rubber	3,50,000
v.	Processing of Potato chips	1,50,000

- (a) ₹ 15,50,000
 (b) ₹ 4,50,000
 (c) ₹ 11,50,000
 (d) ₹ 7,00,000
2. Agro Care Ltd. registered under GST, undertakes the following activities in March 2025. Find its value of taxable supply—

	Particulars	(₹)
1.	Receipts from supply of farm labour	85,000
2.	Charges for seed testing	65,000
3.	Charges for processing of green tea leaves into green tea	50,000
4.	Charges for Warehousing of tomato ketchup	1,00,000
5.	Charges for sorting and grading and packaging of potato chips	10,000
6.	Charges for shelling of paddy done at a rice Sheller	12,000

- (a) All the above services being agricultural service are exempt.
 (b) Activities at (3), (4), (5) and (6) are taxable while rest are exempt. Therefore, value of taxable supply will be (₹ 50,000 + ₹ 1,00,000 + ₹ 10,000 + ₹ 12,000) i.e. ₹ 1,72,000.
 (c) All the services are taxable. Therefore, value of taxable supply will be ₹ 3,22,000.
 (d) Only activity in entry (1) is exempt while all the others are taxable. The

value of taxable supply being ₹ 2,37,000.

3. Which of the following activities are exempt?

- (1) Retail packing and labelling of fruits and vegetables
- (2) Renting of vacant land to a stud farm
- (3) Services of a commission agent for sale and purchase of wheat
- (4) Soil testing activities
- (5) Activity of processing of sugarcane into jaggery
- (6) Training of farmers on use of new pesticides and fertilizers developed through scientific re-search.

- (a) All the above activities are exempt
- (b) All the above activities are taxable
- (c) Activities mentioned in (1), (3), (4) and (6) are exempt
- (d) Only (1), (2) and (5) are taxable while the rest are exempt

4. XYZ Ltd. is engaged in providing various services to educational institutions and furnishes you with the following information for the month of July 2024. You are required to determine the value of taxable supply if all charges are exclusive of GST.

	Particulars	(₹)
1.	Renting of immovable property to higher secondary school	12,00,000
2.	Renting of immovable property to Commercial coaching centre	2,00,000
3.	Transportation services provided to students of higher secondary school	5,00,000

4.	Out-door catering services provided to educational institutions running approved vocational courses	5,75,000
----	---	----------

- (a) ₹ 14,00,000
- (b) ₹ 19,75,000
- (c) ₹ 19,00,000
- (d) ₹ 7,75,000

5. Which of the following services is exempt:

- (1) Renting of immovable property to an educational institution providing pre-school education
- (2) Transportation services provided to students of higher secondary school
- (3) Mid-day meals provided to the students of the higher secondary school under the mid-day scheme sponsored by the Central Government
- (4) Security services provided in the campus of the University offering degree courses
- (5) Conduct of examination by the approved Law colleges.

- (a) All are exempt
- (b) All are taxable
- (c) (1), (2) and (3) are exempt
- (d) (2), (3) and (5) are exempt

6. X Ltd. (a registered taxable person), runs a Boarding school in Ajmer providing education facilities upto higher secondary. During the month of November 2024, its receipts were ₹ 28 lacs (of which ₹ 12 lacs were for providing the residential dwelling to the boarders). Is this amount chargeable to GST.

- (a) Yes, the entire amount is chargeable to GST



- (b) No, since education upto higher secondary is exempt and the renting of residential dwelling is also exempt
- (c) Only ₹ 12 lakh with respect to the residential dwelling is taxable.
- (d) Only ₹ 16 lakh with respect to provision of education service is taxable.

7. Fortune Ltd. is engaged in providing private tuitions to the student's upto higher secondary. It also provides hostel facility to the students coming from outside the city. Its receipts for the month of November 2024 from coaching amounted to ₹ 10 lakh and from the hostel facility was ₹ 7 lakh. Find the value of taxable supply for the month of November 2024.

- (a) The value of taxable supply shall be ₹ 17 lakh.
- (b) Education service provided upto higher secondary is exempt, therefore, only the hostel service is chargeable to tax. Hence value of taxable supply shall be ₹ 7 lakh.
- (c) Coaching provided by private tuitions is not exempt. The hostel facility being a residential dwelling is exempt. Therefore, value of taxable supply shall be ₹ 10 lakh.
- (d) Both the services are exempt.

8. ABC Ltd. (a registered taxable person) provides the following information relating to their services for the month of November 2024. Find the taxable value of supply.

- (1) Education services for obtaining a qualification recognized by law of a foreign country : ₹ 8 lakh
- (2) Conducting modular employable skill course, approved by National Council

of vocational training : ₹ 10 lakh

- (3) Fees from prospective employers for campus interview : ₹ 6 lakh
- (4) Renting of furnished flats for temporary stay to different persons : ₹ 6.80 lakh
- (a) Only (2) is exempt and others are taxable, therefore the value of taxable supply shall be ₹ [8 lakh + 6 lakh + 6.8 lakh] i.e. ₹ 20.8 lakh.
- (b) All of the above are exempt services.
- (c) All are taxable, therefore taxable value is ₹ [8 lakh + 10 lakh + 6 lakh + 6.8 lakh] i.e. ₹ 30.8 lakh.
- (d) (3) and (4) are taxable, therefore value of taxable supply shall be ₹ 12.8 lakh.

9. XYZ Ltd. is engaged in providing various services to educational institutions and furnishes you with the following information for the month of April 2024. You are required to determine the value of taxable supply and GST payable thereon if all charges are exclusive of GST. The rate of GST is 18% :

	Particulars	(₹)
1.	Renting of immovable property to higher secondary school	12,00,000
2.	Renting of immovable property to Commercial coaching centre	2,00,000
3.	Transportation services provided to students of higher secondary school	5,00,000
4.	Transportation services provided to students of colleges offering degree courses	4,00,000

- (a) Only (2) is taxable while the rest are exempt services, therefore, value of taxable supply shall be ₹ 2 lakh and GST is 18% of ₹ 2 lakh i.e. 36,000.
- (b) All the above are taxable services. Therefore, value of taxable supply shall be ₹ (12 lakh + 2 lakh + 5 lakh + 4 lakh) i.e. ₹ 23 lakh and GST shall be 18% × 23 lakh i.e. ₹ 4,14,000.
- (c) (1), (2) and (4) are taxable. Therefore, value of taxable supply is ₹ (12 lakh + 2 lakh + 4 lakh) i.e. ₹ 18 lakh and GST is ₹ 18 lakh × 18% i.e. ₹ 3,24,000.
- (d) All the above are exempt services.

10. Ayushman Medical Centre, a clinical establishment, offers the following services:

	Particulars	(₹)
1.	Reiki healing treatment. Such therapy is not a recognized system of medicine in terms of Section 2(h) of Clinical Establishments Act, 2010.	10,00,000
2.	Plastic surgeries. [One such surgery was conducted to repair cleft lip of a new born baby. Consideration of ₹ 1,00,000 was charged for the same.]	20,00,000
3.	Air ambulance services to transport critically ill patients from distant locations to Ayushman Medical Centre.	1,00,000
4.	Alternative medical treatments by way of Ayurveda	2,50,000

You are required to compute the value of supply of Ayushman Medical Centre, if any, in the light of relevant GST provisions if all the above amounts are exclusive of GST.

- (a) ₹ 31,50,000
 (b) ₹ 13,50,000
 (c) ₹ 29,00,000
 (d) ₹ 33,50,000

11. Which of the following services provided by Well Being Nursing home are not exempt?

- (1) Reiki healing treatment.
 (2) Plastic surgery conducted to repair cleft lip of a new born baby.
 (3) Air ambulance services to transport critically ill patients from distant locations to Well being Nursing home.
 (4) Palliative care for terminally ill patients. On request, such care is also provided to patients at their homes. (Palliative care is given to improve the quality of life of patients who have a serious or life-threatening disease but the goal of such care is not to cure the disease).
 (5) Medical treatments by way of Ayurveda.

- (a) (1) and (3)
 (b) (2) and (4)
 (c) (1)
 (d) (1), (4) and (5)

Chp sep 25

12. Mr. Sachin, a famous cricketer furnishes the following information of the various receipts for the month of April 2024. Determine his GST liability (the amounts being exclusive of GST). Rated of GST - 18%:



	Particulars	(₹)
1.	Receipts from Sports Authority of India for participation in recognized sports	50,00,000
2.	Receipts from franchisee of Indian Premier league (not a recognised sports body)	75,00,000
3.	Receipts from acting as brand ambassador for corporate client	22,00,000
4.	Receipts of sports training academy to coach young players	15,00,000
5.	Receipts from services provided as commentators in the IPL	8,00,000

- (a) All the above activities are related to sports and therefore are exempt.
- (b) All the above activities are taxable. Therefore, the value of taxable supply is ₹ 170 lakh and GST liability is 18% of ₹ 170 lakh i.e. ₹ 30.6 lakh.
- (c) (1) is exempt while the rest are taxable. The value of taxable supply being ₹ (75 lakh + 22 lakh + 15 lakh + 8 lakh) ₹ 120 lakh and GST liability is 18% × ₹ 120 lakh i.e. ₹ 21.6 lakh.
- (d) (1) and (4) are exempt. Therefore, value of taxable supply is ₹ 105 lakh and GST liability is 18% × 105 i.e. ₹ 18.9 lakh.

13. Mr. A a retired senior doctor, has been hired independently, by Rungta Hospitals to provide medical consultancy to the patients of the hospital and is paid consultancy charges by the hospital. There is no contract between Mr. A and the patient and he is not on rolls as employee of the hospital. Will such consultancy

charges received by Mr. A be exempt from GST?

- (a) Yes, As the services provided by Mr. A falls within the scope of healthcare services which are exempt. It is irrelevant whether he is an employee or not.
- (b) No, The services provided by Mr. A is at instance of the hospital and hence are services to hospitals and not to patients, hence he is liable to GST on this amount.
- (c) Yes, Health care services are non-taxable.
- (d) No, Since the services are not provided in capacity of employee of Rungta hospital.

14. An arrangement has been entered into between Mr. A, a senior retired doctor and the Rungta Hospital whereby, the hospital will provide its infrastructure to the doctor who is engaged in providing medical consultancy services to the patients independently. For this the fees to the patients is charged by the hospital which then remits 60% of the fees to Mr. A while retains the 40% towards use of its infrastructure. Is this retention amount chargeable to GST?

- (a) Yes, as this retention amount cannot be said to be towards health care services.
- (b) No, as the entire amount charged from the patients is towards healthcare services and therefore exempt.
- (c) Health care services are outside the purview of GST and hence not taxable service.
- (d) Yes, on the entire amount charged from patient GST shall be levied.

15. Well Being Nursing Home has received the following amounts in the month of November in lieu of various services rendered by it in the same month. Find the GST liability for November:

	Particulars	(₹ in lakh)
1.	Palliative care for terminally ill patients at patient's home	30
2.	Services provided by the cord blood bank unit of the nursing home by way of preservation of stem cells	24
3.	Hair transplant services	100
4.	Ambulance services to support critically ill patients from various locations to nursing home	12
5.	Naturopathy treatments (being a recognised system of medicine in terms of section 2(h) of the Clinical Establishments Act, 2010)	80

- (a) All the services being in the nature of health care services are exempt from GST.
- (b) All the services are taxable and therefore, the value of taxable supply shall be ₹ 246 lakh.
- (c) Only (2) and (3) are taxable, rest all are exempt. Therefore, value of taxable supply shall be ₹ 124 lakh.
- (d) (1) and (3) are taxable, rest all is exempt. The value of taxable supply shall be ₹ 130 lakh.

16. Which of the following services are exempt from GST?

(1) Naturopathy treatment

- (2) Plastic surgery
- (3) Pranic healing
- (4) Allopathy Treatment
- (a) (1) and (4) are exempt
- (b) (2) is exempt
- (c) (2) and (3) are exempt
- (d) All are exempt

17. M/s. XYZ Ltd. is engaged in providing transportation services to passengers. It has maintained a fleet of metered cabs, e-rickshaws and radio taxis and buses for this purpose. During the month of October his collections were as follows—

	Particulars	(₹)
1.	Transportation of passengers by metered cabs	3,00,000
2.	Transportation by e-rickshaws	2,00,000
3.	Transportation by radio taxis	10,00,000
4.	Transportation by air-conditioned deluxe buses	8,00,000

Find the taxable value of supply.

- (a) The value of taxable supply shall be ₹ 18 lakh.
- (b) The value of taxable supply shall be ₹ 23 lakh.
- (c) The value of taxable supply shall be ₹ 8 lakh.
- (d) All the above services are exempt services.

18. M/s. XYZ Ltd. is engaged in providing transportation services to passengers. It has maintained a fleet of metered cabs, e-rickshaws and radio taxis and buses for this



purpose. During the month of October his collections were as follows—

	Particulars	(₹)
1.	Transportation of passengers by metered cabs through e-commerce operators	3,00,000
2.	Transportation by e-rickshaws through e-commerce operators	2,00,000
3.	Transportation by radio taxis	10,00,000
4.	Transportation by air-conditioned deluxe buses	8,00,000

19. M/s. PQR Ltd. is engaged in providing following services of transportation of passengers. Find its value of taxable supply for the month of November from the information given below :

	Particulars	(₹)
1.	Transportation of passengers by vessels in National Waterways	30,00,000
2.	Transportation of passengers by Air-conditioned Stage carriage	25,00,000
3.	Transportation of passengers by contract carriage for tourism	20,00,000
4.	Transportation of passengers by non-air-conditioned contract carriages	15,00,000
5.	Services of taking tourists on a cruise	10,00,000

- All the above services are exempt and therefore, the value of taxable supply is Nil.
- Value of taxable supply shall be ₹ (25 lakh + 20 lakh + 10 lakh) i.e. ₹ 55 Lakh.
- All the above services are taxable, therefore, value of taxable supply is ₹ (30 lakh + 25 lakh + 20 lakh + 15 lakh + 10 lakh) i.e. ₹ 1 crore
- Value of taxable supply is ₹ (25 lakh + ₹ 20 lakh + 15 lakh + 10 lakh) i.e. ₹ 70 lakh

20. Mr. A, a businessman, transported his goods and documents to various places through different modes. Advise him as to on what types of transportation is he liable to pay GST

- Transported certain goods to his customers place by a goods transport agency
 - Shipped the goods by vessels in national waterways
 - Sent certain goods through Express Cargo service which ensures speedy and timely delivery of the goods
 - Transported goods through the railways
 - Sent certain documents through angadia.
- (1), (3), (4) and (5)
 - All the above are exempt
 - All the above are taxable supplies
 - (1), (3) and (5)

21. Compute value of taxable supply and GST Liability for transport of goods by rail (Indian railway) (applicable GST rate is 5%) :

	Particulars	(₹)
1.	Transport of postal bags	55,00,000
2.	Transport of house hold effects	50,00,000
3.	Transport of petroleum products	25,00,000
4.	Transport of news papers and magazines registered with Registrar of Newspapers	15,00,000
5.	Transport of relief materials to flood affected areas	25,00,000
6.	Transport of alcoholic beverages	7,00,000
7.	Transport of milk	15,00,000

- (a) All the above supplies come within the ambit of taxable supplies. The value of taxable supply is ₹ (55 lakh + 50 lakh + 25 lakh + 15 lakh + 25 lakh + 7 lakh + 15 lakh) GST is 5% × 192 lakh = ₹ 9.6 lakh.
- (b) All the above supplies are exempted supplies.
- (c) Except for the exempt supplies under (4), (5) and (7), the rest are taxable supplies. The value of taxable supply is ₹ (55 lakh + 50 lakh + 25 lakh + 7 lakh) i.e. ₹ 137 lakh and the applicable GST is 5% of 137 = ₹ 6.85 lakh.
- (d) Supplies under (1) and (4) are exempt while rest are taxable. The value of taxable supply being (50 lakh + 25 lakh + 25 lakh + 7 lakh + 15 lakh) i.e. ₹ 122 lakh and GST liability shall be (₹ 122 lakh × 5%) i.e. ₹ 6.1 lakhs

22. Services provided by a goods transport agency, by way of transport in a goods carriage of in respect of which of the

following goods is/are exempt :

- (1) Agricultural produce
 - (2) Milk, salt and food grains including flour, pulses and rice
 - (3) Organic manure
 - (4) Newspaper or magazines registered with the Registrar of newspapers
 - (5) Defense or military equipments
 - (6) Relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishaps.
- (a) All of the above are exempt
 (b) (1), (4), (5) and (6) are exempt
 (c) All of the above are taxable.
 (d) Only (5) is exempt

23. Which of the following modes of transportation of passengers are exempt?

- (1) Transport of passengers in metered cabs.
- (2) Transportation of passengers from Chennai to Port Blair, on a vessel not meant for tourism purposes.
- (3) Passengers taken on a cruise in Goa, though some passengers therein were not tourists.
- (4) Passengers travelling in an air-conditioned class in railways.

- (a) All the above are exempt
 (b) (1) and (2) are exempt
 (c) (1), (2) and (4) is exempt
 (d) All are taxable

24. Calculate the value of taxable supply of GTA - XYZ Transport Company, engaged in the business of transporting the goods by road and paying GST @ 12%:



	Particulars	(₹)
1.	Freight received for transporting the goods of ABC Ltd.	10,00,000
2.	Freight received for transporting fruits and vegetables	1,25,000
3.	Freight collected for transporting small consignment for persons who paid less than ₹ 750 for each consignment.	75,000
4.	Freight collected for transporting the goods in small vehicles for persons who paid less than ₹ 1,500 per trip	1,50,000
5.	Freight collected for transporting organic manure	2,00,000

- (a) All the above are exempt and therefore, the value of taxable supply shall be 'Nil'.
- (b) All the above are taxable, therefore the value of taxable supply shall be ₹ 15,50,000.
- (c) The value of taxable supply shall be ₹ (10 lakh + 0.75 lakh + 1.5 lakh + 2 lakh) i.e. ₹ 12,25,000, as transporting fruits and vegetables is exempt.
- (d) Only services for transporting fruits and vegetables and organic manure shall be exempt while the rest of the services mentioned are taxable. Taxable value is ₹ 12,25,000.

25. M/s. ABC agency has been hired to collect toll at the Jaipur-Chomu highway. Its total toll receipts are ₹ 5000 lakh and it earns a commission of ₹ 75 lakh for the collection. GST rate being 18% calculate the value of

taxable supply and the GST.

- (a) The value of taxable supply shall be (₹ 5000 lakh + 75 lakh) i.e. ₹ 5075 Lakhs and GST ₹ 913.5 lakh.
- (b) Toll receipts are exempt and commission thereon is taxable, therefore, value of taxable supply shall be ₹ 75 lakhs and GST shall be ₹ 13.5 lakh.
- (c) Only Toll receipts shall be the value of taxable supply i.e. ₹ 5,000 Lakh and GST shall be ₹ 900 lakh.
- (d) Both fall under exempt supplies.

26. Jaipur DISCOM engaged in distribution and supply of electricity in Rajasthan recorded the following transactions for the month of November 2024. Find the value of taxable supply —

	Particulars	(₹ in lakh)
1.	Application fee for releasing connection of electricity	50
2.	Receipts for supply and distribution of electricity	2500
3.	Rental charges against metering equipment	200
4.	Labour charges from customers for shifting of meters or shifting of service lines	25
5.	Testing fee for meters, transformers and capacitors etc.	10

- (a) All the above activities come within the scope of transmission or distribution of electricity and therefore are exempt.
- (b) All of the above services are taxable and therefore, the value of taxable supply shall be ₹ 2,785 lakh.

- (c) Only the service by way of transmission or distribution of electricity by an electricity transmission or distribution utility is exempt while the rest are taxable, therefore, the value of taxable service shall be, ₹ 285 lakh.
- (d) Only the service of supply and distribution of electricity is taxable, therefore, the taxable value shall be ₹ 2500 lakh.

27. The following services were provided by the UCO bank for the month of April 2023. Calculate the taxable value of supply.

- (1) Bank extended housing loans of ₹ 50 lakh
 - (2) It received ₹ 50,000 as loan processing fee
 - (3) Interest earned on loan was ₹ 6 lakh
 - (4) It received ₹ 25 lakh from the inter se sale or purchase of foreign currency from other banks.
 - (5) ₹ 5,000 received as service charges by the bank for settling the credit card transactions of Mr. X for the month of April where the amount per transaction did not exceed ₹ 2,000.
- (a) All the above being transactions in money are out of the purview of GST and hence not liable to GST.
- (b) Only the service of giving loans is transaction in money and therefore not regarded as service. The rest being taxable service, the value of taxable supply shall be (₹ 0.5 lakh + ₹ 6 lakh + ₹ 25 lakh + 0.05 lakh) i.e. ₹ 31.55 lakh.
- (c) All the above activities are taxable. The value of taxable supply being ₹ 81.55 lakh.
- (d) Only amount received by way of loan processing fees is chargeable to GST.

Therefore, value of taxable supply is ₹ 50,000.

28. X Bank Ltd., furnishes the following information relating to services provided and the amount received (exclusive of GST):

	Particulars	(₹)
1.	Merchant Banking Services	8,00,000
2.	Asset Management (including portfolio management)	3,00,000
3.	Service charges for services to the Government of India	1,50,000
4.	Interest on overdraft and cash credits	2,00,000
5.	Banker to the issue	5,00,000
6.	Locker rent	2,00,000

Compute the value of taxable supply.

- (a) ₹ 19,50,000
 - (b) ₹ 18,00,000
 - (c) ₹ 21,50,000
 - (d) ₹ 20,00,000
29. Mr. Abhishekh, a junior advocate, has rendered following services in the month of October 2024, examine which of the following services are taxable under GST.
- (1) Represented Mr. X in his divorce case before the High Court.
 - (2) Representational services provided to M/s. Anshuman Associates, a firm of architects, in relation to their GST liability. The turnover of the firm in the financial year 2023-24 was ₹ 25 Lakh.



- (3) Legal consultancy provided to Sunil associates, a partnership firm of advocates, turnover of Sunil associates being ₹ 28 lakhs for the financial year 2023-24.
- (4) Representing the State Government in a land dispute before the High Court.
- (a) All of the above services are taxable
 (b) All of the above services are exempt
 (c) Only the service in (2) is taxable
 (d) (1), (2) and (3) are taxable

30. Mr. Arun, a senior advocate, has rendered the following services in the month of October 2024. Ex-amine which of the following is taxable under GST:

- (1) Legal advice provided to Mr. X in a defamation case.
- (2) Representational services provided to M/s. Kirti Associates, a firm of interior decorators, in relation to their GST liability. The turnover of the firm in the F.Y. 2023-24 was ₹ 20 lakh.
- (3) Legal consultancy provided to Sunil associates, a partnership firm of advocates, turnover of Sunil associates being ₹ 28 lakhs for the F.Y. 2023-24.
- (4) Representing the State Government in a land dispute before the High Court.
- (a) All of the above services are taxable
 (b) All of the above services are exempt
 (c) (1), (2) and (3) are taxable
 (d) Only (3) is taxable

31. Which of the following services are exempt from GST :

- (1) Services of affiliation provided by a CBSE to Gyan Vihar school established by State Government.

- (2) Services provided by way of Short duration executive development programs for 6 months which are not a qualification recognized by law.
- (3) Fees charged by ICAI in relation to campus recruitment from prospective employers.
- (a) All of the above services are taxable
 (b) All of the above services are exempt
 (c) (1), and (2) are exempt and (3) is taxable
 (d) Only (1) is Exempt

32. Which of the following services are exempt from GST :

- (1) Services provided by Ministry of Railways (Indian Railways) to individuals by way of sale of platform tickets.
- (2) Services provided by one western zone under Ministry of Railways (Indian Railways) to central zone under Ministry of Railways (Indian Railways)
- (3) Services by way of granting National Permit to a goods carriage to operate through-out India/ contiguous States
- (a) All of the above services are taxable
 (b) All of the above services are exempt
 (c) (1), and (2) are exempt and (3) is taxable
 (d) Only (1) is Exempt

33. The Local Authority earned certain income by providing the following services during the month of October 2025. Find its taxable value of supply.

	Particulars	(₹)
1.	Cess charged for maintenance of cleanliness in the village	5,00,000

2.	Deploying police in and around the stadium at the request of the Cricket Board for a consideration	2,00,000
3.	Consideration received on renting the Municipality hall to PQR Ltd. for conduct of meetings	50,000
4.	Services provided by way of supply of water to the factory of ABC Ltd. (whose turnover in preceding year was ₹ 15,00,000)	80,000

- (a) (1) and (4) are exempt while rest are taxable. Therefore, value of taxable supply shall be ₹ 2,50,000 (₹ 2,00,000 + ₹ 50,000)
- (b) (1) and (4) are taxable while rest are exempt. Therefore, value of taxable supply is (₹ 5,00,000 + ₹ 80,000) ₹ 5,80,000.
- (c) All the above mentioned services are taxable. Therefore, value of taxable supply shall be [₹ 5,00,000 + ₹ 2,00,000 + ₹ 50,000 + ₹ 80,000] ₹ 8,30,000.
- (d) All the above services of the local Authority are exempt.

34. The Haj Committee entered into a bilateral agreement with the Government for sending the Haj pilgrims on pilgrimage, facilitated by the Government of India and earned an income of ₹ 50,000 towards this activity. Is this chargeable to GST?

- (a) It is liable to GST
- (b) It is specified in Schedule III of the CGST Act, 2017, hence not liable to tax
- (c) It is exempt from GST
- (d) It do not fall within the scope of supply

35. MTCT, an entity registered u/s 12AB of the Income-tax Act, 1961, received the following amounts for the services rendered by it. Compute its GST liability. The GST rate applicable is 18% :

	Particulars	(₹)
1.	Fees charged for yoga camp	6,00,000
2.	Amount received for advancement of educational and skill development programmes for prisoners	10,50,000
3.	Amount received for renting of commercial property owned by the Trust	35,00,000
4.	Payment made for the services provided by a service provider located in England for the purposes of providing 'charitable activities'	10,00,000
5.	Amount received for activities relating to preservation and renovation of the heritage monuments	12,35,000

- (a) All the services are taxable and GST liability shall be 18% of ₹ (6,00,000 + 10,50,000 + 35,00,000 + 10,00,000 + 12,35,000) i.e. ₹ 13,29,300.
- (b) All the above services are exempt as they are covered under the definition of charitable activities therefore tax liability shall be 'Nil'.
- (c) All are exempt services except the service of renting of commercial property and the preservation and renovation of heritage monuments. Therefore, the tax liability shall be 18%

of ₹ (35,00,000 + 12,35,000) i.e. ₹ 8,52,300.

- (d) Renting of commercial property is eligible and the trust is also liable to pay tax as service recipient on the taxable service provided by the person located in non-taxable territory. Therefore, the tax liability shall be 18% × ₹ (35,00,000 + 10,00,000) i.e. ₹ 8,10,000.

36. VHP, an entity registered as a religious trust u/s 12AB of the Income-tax Act, 1961, has undertaken following activities. Find out the value of taxable supply.

	Particulars	(₹)
1.	Renting of room where charges are ₹ 500 per day	6,00,000
2.	Renting of rooms where charges are ₹ 1,500 per day	9,00,000
3.	Renting of community halls where charges are ₹ 25,000 per day	10,00,000
4.	Renting of kalyan-mandapam where charges are ₹ 5,000 per day	7,50,000
5.	Renting of shops for business where charges are ₹ 15,000 per month	7,50,000
6.	Renting of shops for business where charges are ₹ 5,000 per month	5,50,000

- (a) All of the above being taxable, the taxable value shall be ₹ (6,00,000 + 9,00,000 + 10,00,000 + 7,50,000 + 7,50,000 + 5,50,000) = ₹ 45,50,000.
- (b) Activities Nos. (1), (4) and (6) fall within the exemption while rest are taxable. Therefore, value of taxable supply shall be ₹ (9,00,000 + 10,00,000 + 7,50,000) i.e. ₹ 26,50,000.

- (c) All the above activities are covered under exemption, therefore the value of taxable supply shall be 'Nil'.

- (d) Only activities Nos. (5) and (6) are taxable. Therefore, the value of taxable supply shall be ₹ (7,50,000 + 5,50,000) i.e. ₹ 13,00,000.

Chp Sep 25

37. Mr. X, takes the entire business of the partnership firm M/s. XYZ as a going concern on payment of consideration of ₹ 500 lakh. Is this amount liable to GST?

- (a) Yes, as it is covered under Entry 4(a) of Schedule II wherein the goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as to no longer forming part of those assets, is treated as supply of goods.
- (b) No, as services by way of transfer of going concern as a whole or an independent part thereof is exempt from GST.
- (c) Yes, as it is covered under Para 4(c) of Schedule II, where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person.
- (d) Yes, as it is treated as supply of services.

38. Which of the following services provided by the Department of Post is exempt?

- (a) Speed post
- (b) Agency services like collection of electricity bills or telephone bills on commission.
- (c) Post card, inland letter, book post and

ordinary post (envelopes weighing less than 10 grams)

(d) Express parcel post.

39. Mr. X employs contractor Y for the purpose of construction of his independent residential house. The contractor providing services by way of pure labour contracts for the construction purposes. Discuss whether GST is applicable on such Pure labour contracts service.

(a) Yes, pure labour contracts of construction, erection, commissioning etc. pertaining to a single residential unit is liable to GST and the contractor is liable to pay GST.

(b) No, as services by way of pure labour contracts of construction, erection, commissioning etc. pertaining to a single residential unit is exempt from tax.

(c) Yes, pure labour contracts of construction, erection, commissioning etc. pertaining to a single residential unit is liable to GST and the Mr. X being recipient of supply is liable to pay GST.

(d) No, as the said transaction is specified in Schedule III of CGST Act, 2017, and the same is covered in negative list of services.

40. Which of these renting transactions is exempt from GST :

(1) Mr. X takes a residential house from Mr. Y on rent and uses it for office purposes

(2) Rooms in a hotel or lodge are let out where value of unit of accommodation is ₹ 2,000 per day.

(3) Furnished flats are given on rent for temporary stay.

(a) (1)

(b) (1) and (2)

(c) (1), (2) and (3)

(d) None of the above

41. Which of the following services by way of giving on hire a means of transport of passengers and goods are exempt:-

(1) to a state transport undertaking, a motor vehicle meant to carry more than 12 passengers

(2) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers

(3) to a goods transport agency, a means of transportation of goods

(4) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.

(a) All the above are exempt

(b) (1) and (2) are exempt

(c) (1), (2) and (4) is exempt

(d) None of the above are exempt

42. Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in activities relating to the welfare of industrial or agricultural labour or farmers to its own members against consideration in the form of membership fee upto an amount of _____ per member per year is exempt from tax .

(a) ₹ 1,000

(b) ₹ 7,500



- (c) ₹ 1,500
- (d) ₹ 10,000

43. Miss Sonam gave a western dance performance in the "Bollywood Nights" a musical concert. She was given a remuneration of ₹ 1,00,000. Is it liable to GST?

- (a) No, as the consideration does not exceed ₹ 1,50,000
- (b) Yes, as any performance by an artist is chargeable to tax
- (c) No, as art related services are exempt from tax
- (d) Yes, as the exemption for an artist is only with respect to performance in folk or classical art forms

44. Miss Ragini runs a coaching centre providing the coaching in classical and folk dances and classical music. Her receipts for the half year ended June to December 2024 exceeded ₹ 20 lakh. Is GST leviable?

- (a) Yes, as turnover has exceeded the threshold exemption of ₹ 20 lakh.
- (b) No, as the services by training or coaching in recreational activities relating to arts and culture are exempt from GST.
- (c) Yes, as the coaching receipts are always taxable.
- (d) No as the said services are covered in Schedule III of CGST Act, 2017.

45. Mr. B, an artist by profession has been hired as a brand ambassador for the Indian tourism industry. He was paid ₹ 25 lakh for the year's contract. Is GST leviable?

- (a) No, as he is an artist and therefore he is covered under the mega exemption notification.

- (b) No, as the services are provided to Indian tourism.
- (c) Yes, as the services provided by artist as a brand ambassador is not exempt from tax.
- (d) Yes, as the services by an artist are always taxable.

46. Which of the following service is not exempt from tax—

- (i) Milling of paddy into rice;
- (ii) Services by a person by way of conduct of any religious ceremony;
- (iii) Services provided by way of vehicle parking to general public in a shopping mall;
- (iv) Service provided by a private transport operator to Scholar Boys Higher Secondary School in relation to transportation of students to and from the school.

- (a) (i) and (iii)
- (b) (iii)
- (c) (i)
- (d) (i) and (iv)

47. Kesar Maharaj, a registered supplier, gave a classical dance performance in an auditorium. The consideration charged for the said performance is ₹ 1,60,000. Such performance is not for promotion of any product/services. Rate of CGST and SGST on such services is 9% each. Assuming the services supplied by him to be intra-State supplies, which of the following statements are true?

- (a) GST liability of Kesar Maharaj is Nil as services provided by him are exempt.
- (b) Kesar Maharaj is liable to pay CGST and SGST of ₹ 14,400 and ₹ 14,400 respectively.

- (c) Kesar Maharaj is liable to pay CGST and SGST of ₹ 900 and ₹ 900 respectively.
- (d) None of the above
48. Open Garden in the precincts of a temple has been rented for a marriage for a day. In which of the following cases, such renting is exempt from GST?
- (a) Temple is owned by Satsang Charitable Trust (registered u/s 12AB of the Income-tax Act, 1961) and consideration charged is ₹ 8,000.
- (b) Temple is owned by Satsang Charitable Trust (registered u/s 12AB of the Income-tax Act, 1961) and consideration charged is ₹ 12,000.
- (c) Both (a) and (b)
- (d) None of the above.
49. Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory are _____.
- (a) Unconditionally Exempt
- (b) Conditionally exempt
- (c) Fully taxable
- (d) Outside purview of GST
50. ABC Trust registered u/s 12AB of the Income-tax Act, 1961, set up for maintaining the handicapped and mentally disabled persons have received counseling for its inmates from Mr. X of Canada. Is this treated as supply of service and taxable under GST? If yes who is liable?
- (a) Yes, it is taxable in hands of the Trust as the service recipient is liable to pay GST in case of a taxable service provided by any person located in a non-taxable territory and received by any person located in the taxable territory.
- (b) No, this is import of services which is outside the scope supply under the GST Laws.
- (c) No, as every kind of importation of services is exempt under the GST Laws.
- (d) No, as services received from a provider of service located in a non-taxable territory by an entity registered under section 12AB of the Income-tax Act, 1961, for the purposes of providing charitable activities are exempt from GST.
51. Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to _____ by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution are exempt.
- (a) Central Government or Governmental authority
- (b) Central Government, State Government or Union territory or local authority or a Governmental authority
- (c) Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity
- (d) Central Government, State Government or Union territory or local authority
52. Compute the value of taxable supply of Mr. X from the following information –

	Particulars	(₹)
1.	Services by way of training or coaching in recreational activities relating to arts	6,00,000
2.	Services by way of training or coaching in recreational activities relating to sport	9,00,000



- (a) Nil
 (b) ₹ 15,00,000
 (c) ₹ 6,00,000
 (d) ₹ 9,00,000

53. Which of the agricultural related services shall not be exempt from tax.

- (a) Supply of farm labour;
 (b) Renting or leasing of agro machinery or vacant land with or without a structure incidental to its use
 (c) Loading, unloading, packing, storage or warehousing of agricultural produce;
 (d) Fumigation in a warehouse of agricultural produce

54. Services provided by a clinical establishment by way of providing room having room charges exceeding _____ to a person receiving health care services shall be taxable.

- (a) ₹ 10,000
 (b) ₹ 7,500
 (c) ₹ 5,000
 (d) ₹ 1,000

55. Compute value of taxable supply of transport of passengers by air from the following data relating to sums received exclusive of GST :

	Particulars	(₹)
1.	Passengers embarking at Arunachal Pradesh : ₹ 55 lakh (out of the said sum ₹ 15 lakh relates to other than economy class);	55,00,000
2.	Amount charged from passengers for flights starting from Delhi to Sydney (business class) :	10,00,000

	₹ 10 lakh (including passenger taxes levied by government and shown separately on ticket : ₹ 3 lakh).	
--	---	--

- (a) ₹ 65,00,000
 (b) ₹ 10,00,000
 (c) ₹ 55,00,000
 (d) ₹ 25,00,000

56. Compute value of taxable supply from the following data relating to sums received exclusive of GST :

	Particulars	(₹)
1.	Receipts on account of water supply services provided to Governmental authority	15,00,000
2.	Receipts on account of public health services provided to Governmental authority	25,00,000
3.	Receipts on account of water supply services provided to Governmental Entity	7,50,000

- (a) ₹ 15,00,000
 (b) ₹ 25,00,000
 (c) ₹ 47,00,000
 (d) ₹ 7,50,000

57. Compute value of taxable supply of tour operator services from the following data relating to sums received exclusive of GST:

	Particulars	(₹)
1.	Consideration for Services provided to foreign tourist where tour is conducted wholly in Sri	15,00,000

	Lanka	
2.	Consideration charged for tour of 3 days in India, 2 days in Nepal	1,00,000
3.	Consideration charged for tour of 2 days in India, 3 days in Dubai	5,00,000

- (a) ₹ 21,00,000
 (b) ₹ 16,00,000
 (c) ₹ 5,00,000
 (d) ₹ 3,10,000

58. Compute value of taxable supply from the following data relating to sums received exclusive of GST :

	Particulars	(₹)
1.	Retrocession services provided by insurance companies in respect of exempt general insurance services	10,00,000
2.	Accommodation services in a hostel for 6 months (Value of supply is ₹ 30,000 p.m. per person)	24,00,000
3.	Accommodation services in a hostel for 6 months (Value of supply is ₹ 15,000 p.m. per person)	9,00,000

- (a) ₹ 43,00,000
 (b) ₹ 34,00,000
 (c) ₹ 24,00,000
 (d) ₹ 19,00,000

59. Compute value of taxable supply from the following data relating to sums received exclusive of GST:

	Particulars	(₹)
1.	Grants received from Government by IIT Delhi for research and development services	10,00,000
2.	Services provided by a goods transport agency, by way of transport in a goods carriage of agricultural produce	24,00,000
3.	Accommodation services in a hostel for 6 months (Value of supply is ₹ 20,000 p.m. per person)	9,00,000

- (a) ₹ 43,00,000
 (b) ₹ 34,00,000
 (c) Nil
 (d) ₹ 19,00,000

ANSWERS TO MCQ'S

Question No.	Answer																								
1.	<p>(b) Renting of Agro-machinery, Cultivation of Ornamental flowers and Plantation of Rubber is exempt from GST vide Entry 54 of Notification No. 12/2017 CT (Rate) :</p> <table border="1"> <thead> <tr> <th></th> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Renting of Agro-machinery</td> <td>Exempt</td> </tr> <tr> <td>(ii)</td> <td>Cultivation of Ornamental flowers</td> <td>Exempt</td> </tr> <tr> <td>(iii)</td> <td>Processing of Tomato ketchup</td> <td>3,00,000</td> </tr> <tr> <td>(iv)</td> <td>Plantation of Rubber</td> <td>Exempt</td> </tr> <tr> <td>(v)</td> <td>Processing of Potato chips</td> <td>1,50,000</td> </tr> <tr> <td></td> <td>Value of taxable supply</td> <td>4,50,000</td> </tr> </tbody> </table>		Particulars	₹	(i)	Renting of Agro-machinery	Exempt	(ii)	Cultivation of Ornamental flowers	Exempt	(iii)	Processing of Tomato ketchup	3,00,000	(iv)	Plantation of Rubber	Exempt	(v)	Processing of Potato chips	1,50,000		Value of taxable supply	4,50,000			
	Particulars	₹																							
(i)	Renting of Agro-machinery	Exempt																							
(ii)	Cultivation of Ornamental flowers	Exempt																							
(iii)	Processing of Tomato ketchup	3,00,000																							
(iv)	Plantation of Rubber	Exempt																							
(v)	Processing of Potato chips	1,50,000																							
	Value of taxable supply	4,50,000																							
2.	<p>(b) Green tea leaves and not green tea is agricultural produce. So processes carried to convert green tea leaves to green tea are not exempt. Tomato is agricultural produce not tomato ketchup. Similarly, potato is agricultural produce and not potato chips. Shelling of paddy is not done on farm therefore not covered under exemption.</p> <table border="1"> <thead> <tr> <th></th> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>Receipts from supply of farm labour</td> <td>Exempt</td> </tr> <tr> <td>(2)</td> <td>Charges for seed testing</td> <td>Exempt</td> </tr> <tr> <td>(3)</td> <td>Charges for processing of green tea leaves into green tea</td> <td>50,000</td> </tr> <tr> <td>(4)</td> <td>Charges for Warehousing of tomato ketchup</td> <td>1,00,000</td> </tr> <tr> <td>(5)</td> <td>Charges for sorting and grading and packaging of potato chips</td> <td>10,000</td> </tr> <tr> <td>(6)</td> <td>Charges for shelling of paddy done at a rice Sheller</td> <td>12,000</td> </tr> <tr> <td></td> <td>Value of taxable supply</td> <td>1,72,000</td> </tr> </tbody> </table>		Particulars	₹	(1)	Receipts from supply of farm labour	Exempt	(2)	Charges for seed testing	Exempt	(3)	Charges for processing of green tea leaves into green tea	50,000	(4)	Charges for Warehousing of tomato ketchup	1,00,000	(5)	Charges for sorting and grading and packaging of potato chips	10,000	(6)	Charges for shelling of paddy done at a rice Sheller	12,000		Value of taxable supply	1,72,000
	Particulars	₹																							
(1)	Receipts from supply of farm labour	Exempt																							
(2)	Charges for seed testing	Exempt																							
(3)	Charges for processing of green tea leaves into green tea	50,000																							
(4)	Charges for Warehousing of tomato ketchup	1,00,000																							
(5)	Charges for sorting and grading and packaging of potato chips	10,000																							
(6)	Charges for shelling of paddy done at a rice Sheller	12,000																							
	Value of taxable supply	1,72,000																							
3.	<p>(c) Renting of vacant land to a stud farm is taxable since rearing of horses is specifically excluded from exemption entry and jaggery is not an agricultural produce.</p>																								
4.	<p>(b) Transportation services provided to students of higher secondary school is exempt from tax vide Entry 66(b) of Notification No. 12/2017-CT (Rate), rest all other services are taxable.</p> <table border="1"> <thead> <tr> <th></th> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>Renting of immovable property to higher secondary school</td> <td>12,00,000</td> </tr> <tr> <td>(2)</td> <td>Renting of immovable property to Commercial coaching centre</td> <td>2,00,000</td> </tr> <tr> <td>(3)</td> <td>Transportation services provided to students of higher secondary school</td> <td>Exempt</td> </tr> </tbody> </table>		Particulars	₹	(1)	Renting of immovable property to higher secondary school	12,00,000	(2)	Renting of immovable property to Commercial coaching centre	2,00,000	(3)	Transportation services provided to students of higher secondary school	Exempt												
	Particulars	₹																							
(1)	Renting of immovable property to higher secondary school	12,00,000																							
(2)	Renting of immovable property to Commercial coaching centre	2,00,000																							
(3)	Transportation services provided to students of higher secondary school	Exempt																							

		(4) Out-door catering services provided to educational institutions running approved vocational courses (Exemption in respect of out-door catering services is available only to educational Institution providing services by way of pre-school education and education up to higher secondary school or equivalent)	5,75,000																								
		Value of taxable supply	19,75,000																								
5.	(d)	Renting of immovable property to an educational institution providing pre-school education, and Security services provided in the campus of the University offering degree courses are taxable since security services provided to institutions providing pre-school education and education up to higher secondary school or equivalent are exempt from tax.																									
6.	(b)	Services provided by an educational institution to its students, faculty and staff are exempt from tax. Hence the said services are exempt from tax.																									
7.	(a)	Since Fortune Ltd. do not fall in the scope of educational institution, hence the said services are chargeable to tax.																									
8.	(a)	Education as a part of a curriculum for obtaining a qualification recognized by only an Indian law not a foreign law. Modular employable skill course is an approved vocational education course and is exempt. Fees from prospective employers for campus interview is taxable supply and Short stay by different persons in furnished flats is to residential dwelling and thus, not exempt.																									
9.	(c)	The value of taxable supply and tax liability shall be arrived as under—																									
		<table border="1"> <thead> <tr> <th></th> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>Renting of immovable property to higher secondary school</td> <td>12,00,000</td> </tr> <tr> <td>(2)</td> <td>Renting of immovable property to Commercial coaching centre</td> <td>2,00,000</td> </tr> <tr> <td>(3)</td> <td>Transportation services provided to students of higher secondary school</td> <td>Exempt</td> </tr> <tr> <td>(4)</td> <td>Transportation services provided to students of colleges offering degree courses</td> <td>4,00,000</td> </tr> <tr> <td></td> <td>Value of taxable supply</td> <td>18,00,000</td> </tr> <tr> <td></td> <td>GST payable @ 18%</td> <td>18%</td> </tr> <tr> <td></td> <td>GST payable</td> <td>3,24,000</td> </tr> </tbody> </table>		Particulars	₹	(1)	Renting of immovable property to higher secondary school	12,00,000	(2)	Renting of immovable property to Commercial coaching centre	2,00,000	(3)	Transportation services provided to students of higher secondary school	Exempt	(4)	Transportation services provided to students of colleges offering degree courses	4,00,000		Value of taxable supply	18,00,000		GST payable @ 18%	18%		GST payable	3,24,000	
	Particulars	₹																									
(1)	Renting of immovable property to higher secondary school	12,00,000																									
(2)	Renting of immovable property to Commercial coaching centre	2,00,000																									
(3)	Transportation services provided to students of higher secondary school	Exempt																									
(4)	Transportation services provided to students of colleges offering degree courses	4,00,000																									
	Value of taxable supply	18,00,000																									
	GST payable @ 18%	18%																									
	GST payable	3,24,000																									
10.	(c)	Reiki healing treatment is not exempt since it is not recognized system of medicine and Plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma is not exempt.																									

		Particulars	₹
		(1) Reiki healing treatment. Such therapy is not a recognized system of medicine in terms of Section 2(h) of Clinical Establishments Act, 2010.	10,00,000
		(2) Plastic surgeries. [One such surgery was conducted to repair cleft lip of a new born baby. Consideration of ₹ 1,00,000 was charged for the same.]	19,00,000
		(3) Air ambulance services to transport critically ill patients from distant locations to Ayushman Medical Centre.	Exempt
		(4) Alternative medical treatments by way of Ayurveda	Exempt
		Value of taxable supply	29,00,000
11.	(c)	(1) Reiki healing treatment – The same is not recognized system of medicine and hence not exempt under health care services (2) Plastic surgery conducted to repair cleft lip of a new born baby – It falls under health care services hence the same shall be exempt vide Entry 74(a) of Notification No. 12/2017-CT (Rate). (3) Air ambulance services to transport critically ill patients from distant locations to Well being Nursing home – The same shall be exempt vide Entry 74(b) of Notification No. 12/2017-CT (Rate). (4) Palliative care for terminally ill patients— It falls under health care services hence the same shall be exempt vide Entry 74(a) of Notification No. 12/2017-CT (Rate). (5) Medical treatments by way of Ayurveda— It falls under health care services hence the same shall be exempt vide Entry 74(a) of Notification No. 12/2017-CT (Rate).	
12.	(c)	The value of taxable supply shall be arrived as under —	
		Particulars	₹
		(1) Receipts from Sports Authority of India for participation in recognized sports [Exempt vide Entry No. 68 of Exemption Notification No. 12/2017-CT (Rate)]	Exempt
		(2) Receipts from franchisee of Indian Premier league (not a recognised sports body) [Liable for GST]	75,00,000
		(3) Receipts from acting as brand ambassador for corporate client	22,00,000
		(4) Receipts of sports training academy to coach young players [Liable for GST since sports training by charitable entities registered u/s 12AA of the Income-tax Act is exempt vide Entry No. 80 of Exemption Notification No. 12/2017-CT (Rate)]	15,00,000
		(5) Receipts from services provided as commentators in the IPL	8,00,000

		[Exemption is not available to commentators]	
		Value of taxable supply	1,20,00,000
		GST Liability @ 18% of ₹ 1,20,00,000	21,60,000
13.	(a)	CBIC vide Circular No. 32/06/2019-GST dated 12-2-2019 has clarified that Services provided by senior doctors/ consultants/ technicians hired by the hospitals, whether employees or not, are healthcare services which are exempt.	
14.	(b)	CBIC vide Circular No. 32/06/2019-GST dated 12-2-2019 has clarified the entire amount charged by them from the patients including the retention money and the fee/payments made to the doctors etc., is towards the healthcare services provided by the hospitals to the patients and is exempt.	
15.	(c)	It is immaterial whether the health care service is provided at the clinical establishment or at home or any other place. Therefore, palliative care is eligible for exemption. Hair transplant services are specifically excluded from the health care services and therefore taxable.	
		Particulars	₹ in lakh
		(1) Palliative care for terminally ill patients at patient's home	Exempt
		(2) Services provided by the cord blood bank unit of the nursing home by way of preservation of stem cells	24
		(3) Hair transplant services	100
		(4) Ambulance services to support critically ill patients from various locations to nursing home	Exempt
		(5) Naturopathy treatments (being a recognised system of medicine in terms of section 2(h) of the Clinical Establishments Act, 2010)	Exempt
		Total value of taxable supply	124
16.	(a)	Naturopathy treatment and Allopathy Treatment fall under recognized system of medicine; hence the same shall be exempt from tax.	
17.	(a)	Transportation of passengers by metered cabs and e-rickshaws is exempt from tax vide Entry 17 of Notification No. 12/2017-CT (Rate). Thus, the value of taxable supply shall be ₹ 18,00,000.	
		Particulars	₹
		(1) Transportation of passengers by metered cabs	Exempt
		(2) Transportation by e-rickshaws	Exempt
		(3) Transportation by radio taxis	10,00,000
		(4) Transportation by air-conditioned deluxe buses	8,00,000
			18,00,000

18.	(b)	Transportation of passengers by metered cabs and e-rickshaws is exempt from tax vide Entry 17 of Notification No. 12/2017-CT (Rate). Thus, the value of taxable supply shall be ₹ 18,00,000.		
			Particulars	₹
		(1)	Transportation of passengers by metered cabs through e-commerce operator is taxable	3,00,000
		(2)	Transportation by e-rickshaws through e-commerce operator is taxable	2,00,000
		(3)	Transportation by radio taxis	10,00,000
		(4)	Transportation by air-conditioned deluxe buses	8,00,000
Value of taxable supply			23,00,000	
19.	(b)	Transportation of passengers by vessels in National Waterways and by non-air-conditioned contract carriages is exempt from tax vide Entry 17 of Notification No. 12/2017-CT (Rate).		
			Particulars	₹
		(1)	Transportation of passengers by vessels in National Waterways	Exempt
		(2)	Transportation of passengers by Air-conditioned Stage carriage	25,00,000
		(3)	Transportation of passengers by contract carriage for tourism	20,00,000
		(4)	Transportation of passengers by non-air-conditioned contract carriages	Exempt
(5)	Services of taking tourists on a cruise	10,00,000		
			55,00,000	
20.	(a)	In this case transportation of goods by vessels in national waterways is exempt from tax and all other services are taxable.		
21.	(c)	Transport of newspapers and magazines registered with registrar of newspapers, relief materials to flood affected areas and milk are exempt vide Entry 20 of Notification No. 12/2017-CT (Rate).		
			Particulars	₹
		(1)	Transport of postal bags	55,00,000
		(2)	Transport of house hold effects	50,00,000
		(3)	Transport of petroleum products	25,00,000
		(4)	Transport of news papers and magazines registered with Registrar of Newspapers	Exempt
		(5)	Transport of relief materials to flood affected areas	Exempt
(6)	Transport of alcoholic beverages	7,00,000		

		(7) Transport of milk	Exempt
		Value of taxable supply	1,37,00,000
		Rate of GST	5%
		GST Payable	6,85,000
22.	(a)	All the services specified above are exempt.	
23.	(b)	The following modes of transportation of passengers are exempt: (1) Transport of passengers in metered cabs. (2) Transportation of passengers from Chennai to Port Blair, on a vessel not meant for tourism purposes.	
24.	(d)	The value of taxable supply shall be derived as under –	
		Particulars	₹
		(1) Freight received for transporting the goods of ABC Ltd.	10,00,000
		(2) Freight received for transporting fruits and vegetables	Exempt
		(3) Freight collected for transporting small consignment for persons who paid less than ₹ 750 for each consignment.	75,000
		(4) Freight collected for transporting the goods in small vehicles for persons who paid less than ₹ 1,500 per trip	1,50,000
		(5) Freight collected for transporting organic manure	Exempt
		Value of taxable supply	12,25,000
25.	(b)	Toll receipts are exempt vide Entry 23 of Notification No. 12/2017-CT (Rate) from GST. However, commission thereon is liable to GST. Taxable value of supply = ₹ 75 lakh; GST @ 18% = ₹ 13,50,000.	
26.	(c)	The value of taxable supply shall be —	
		Particulars	₹ in lakh
		(1) Application fee for releasing connection of electricity	50
		(2) Receipts for supply and distribution of electricity	Exempt
		(3) Rental charges against metering equipment	200
		(4) Labour charges from customers for shifting of meters or shifting of service lines	25
		(5) Testing fee for meters, transformers and capacitors etc.	10
		Value of taxable supply	285

27.	(d)	The interest earned and amount received on account of sale or purchase of foreign currency is exempt and the service charges by bank being on transaction not exceeding ₹ 2,000 per transaction, the same is exempt and the activity of granting loans transaction in money. Thus, the value of taxable supply is ₹ 50,000.																								
28.	(a)	Interest on overdrafts and cash credits is not liable to GST as the same is exempt vide Entry 27 of Notification No. 12/2017-CT (Rate) <table border="1" data-bbox="373 501 1445 898"> <thead> <tr> <th></th> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>Merchant Banking Services</td> <td>8,00,000</td> </tr> <tr> <td>(2)</td> <td>Asset Management (including portfolio management)</td> <td>3,00,000</td> </tr> <tr> <td>(3)</td> <td>Service charges for services to the Government of India</td> <td>1,50,000</td> </tr> <tr> <td>(4)</td> <td>Interest on overdraft and cash credits</td> <td>Exempt</td> </tr> <tr> <td>(5)</td> <td>Banker to the issue</td> <td>5,00,000</td> </tr> <tr> <td>(6)</td> <td>Locker rent</td> <td>2,00,000</td> </tr> <tr> <td></td> <td>Value of taxable supply</td> <td>19,50,000</td> </tr> </tbody> </table>		Particulars	₹	(1)	Merchant Banking Services	8,00,000	(2)	Asset Management (including portfolio management)	3,00,000	(3)	Service charges for services to the Government of India	1,50,000	(4)	Interest on overdraft and cash credits	Exempt	(5)	Banker to the issue	5,00,000	(6)	Locker rent	2,00,000		Value of taxable supply	19,50,000
	Particulars	₹																								
(1)	Merchant Banking Services	8,00,000																								
(2)	Asset Management (including portfolio management)	3,00,000																								
(3)	Service charges for services to the Government of India	1,50,000																								
(4)	Interest on overdraft and cash credits	Exempt																								
(5)	Banker to the issue	5,00,000																								
(6)	Locker rent	2,00,000																								
	Value of taxable supply	19,50,000																								
29.	(c)	Services provided to Mr. X (not being business entity), Sunil associates being partnership firm of advocates and State Government are exempt from tax vide Entry 45 of Notification No. 12/2017-CT (Rate) and legal services provided to a business entity with an aggregate turnover of upto such amount in the preceding financial year as makes it eligible for exemption from registration under CGST Act, 2017 is exempt.																								
30.	(d)	As any legal service provided by a senior advocate to the firm of advocates is taxable and legal services provided to a business entity with an aggregate turnover of upto such amount in the preceding financial year as makes it eligible for exemption from registration under CGST Act, 2017 is exempt.																								
31.	(d)	Services of affiliation provided by a CBSE to Gyan Vihar school established by State Government is exempt from GST and rest two services are liable to GST.																								
32.	(b)	(1) Services provided by Ministry of Railways (Indian Railways) to individuals by way of sale of platform tickets. (2) Services provided by one western zone under Ministry of Railways (Indian Railways) to central zone under Ministry of Railways (Indian Railways) (3) Services by way of granting National Permit to a goods carriage to operate through-out India/ contiguous States. All the above services are exempt from GST.																								
33.	(a)	Services by way of sovereign functions by the Local Authority is exempt and services provided to a business entity with an aggregate turnover of upto such amount in the preceding financial year as makes it eligible for exemption from registration under CGST Act, 2017 is exempt.																								

		Particulars	₹
		(1) Cess charged for maintenance of cleanliness in the village	Exempt
		(2) Deploying police in and around the stadium at the request of the Cricket Board for a consideration	2,00,000
		(3) Consideration received on renting the Municipality hall to PQR Ltd. for conduct of meetings	50,000
		(4) Services provided by way of supply of water to the factory of ABC Ltd. (whose turnover in preceding year was ₹ 15,00,000)	Exempt
		Value of taxable supply	2,50,000
34.	(c)	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Government of India, under bilateral arrangement are exempt. "Specified organisation" shall mean,— (i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or (ii) 'Committee' or 'State Committee' as defined in Section 2 of the Haj Committee Act, 2002. [Pa-ra 2(zzg) of Notification No. 12/2017-CT (Rate)] hence such services are exempt from tax.	
35.	(c)	Amount received for renting of commercial property owned by the Trust and Amount received for activities relating to preservation and renovation of the heritage monuments is chargeable to tax and rest all are exempt from GST.	
		Particulars	₹
		Fees charged for yoga camp	Exempt
		Amount received for advancement of educational and skill development programmes for prisoners	Exempt
		Amount received for renting of commercial property owned by the Trust	35,00,000
		Payment made for the services provided by a service provider located in England for the purposes of providing 'charitable activities'	Exempt
		Amount received for activities relating to preservation and renovation of the heritage monuments	12,35,000
		Value of taxable supply	47,35,000
		GST liability @ 18%	8,52,300
36.	(b)	Exemption under Entry 13 of Notification No. 12/2017-CT (R)] shall not apply to,— (1) renting of rooms where charges are ₹ 1,000 or more per day; (2) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ₹ 10,000 or more per day;	

		(3) renting of shops or other spaces for business or commerce where charges are ₹ 10,000 or more per month.																								
		<table border="1"> <thead> <tr> <th></th> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>Renting of room where charges are ₹ 500 per day</td> <td>Exempt</td> </tr> <tr> <td>(2)</td> <td>Renting of rooms where charges are ₹ 1,500 per day</td> <td>9,00,000</td> </tr> <tr> <td>(3)</td> <td>Renting of community halls where charges are ₹ 25,000 per day</td> <td>10,00,000</td> </tr> <tr> <td>(4)</td> <td>Renting of kalyan-mandapam where charges are ₹ 5,000 per day</td> <td>Exempt</td> </tr> <tr> <td>(5)</td> <td>Renting of shops for business where charges are ₹ 15,000 per month</td> <td>7,50,000</td> </tr> <tr> <td>(6)</td> <td>Renting of shops for business where charges are ₹ 5,000 per month</td> <td>Exempt</td> </tr> <tr> <td></td> <td>Value of taxable supply</td> <td>26,50,000</td> </tr> </tbody> </table>		Particulars	₹	(1)	Renting of room where charges are ₹ 500 per day	Exempt	(2)	Renting of rooms where charges are ₹ 1,500 per day	9,00,000	(3)	Renting of community halls where charges are ₹ 25,000 per day	10,00,000	(4)	Renting of kalyan-mandapam where charges are ₹ 5,000 per day	Exempt	(5)	Renting of shops for business where charges are ₹ 15,000 per month	7,50,000	(6)	Renting of shops for business where charges are ₹ 5,000 per month	Exempt		Value of taxable supply	26,50,000
	Particulars	₹																								
(1)	Renting of room where charges are ₹ 500 per day	Exempt																								
(2)	Renting of rooms where charges are ₹ 1,500 per day	9,00,000																								
(3)	Renting of community halls where charges are ₹ 25,000 per day	10,00,000																								
(4)	Renting of kalyan-mandapam where charges are ₹ 5,000 per day	Exempt																								
(5)	Renting of shops for business where charges are ₹ 15,000 per month	7,50,000																								
(6)	Renting of shops for business where charges are ₹ 5,000 per month	Exempt																								
	Value of taxable supply	26,50,000																								
37.	(b)	Services by way of transfer of going concern as a whole or an independent part thereof is exempt from GST vide Entry 2 of Notification no 12/2017 CT (R).																								
38.	(c)	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams) are exempt from tax.																								
39.	(b)	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex is exempt vide Entry 11 of Notification No. 12/2017-CT (Rate).																								
40.	(d)	None of them is exempt because of the following reasons — (i) Services by way of renting of residential dwelling for use as residence are exempt. Exemption is not available when the same is used for office purpose. (ii) Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes are taxable. (iii) Furnished flats are given on rent for temporary stay, the same cannot be regarded as renting for residential purpose, hence exemption is not available.																								
41.	(a)	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than 12 passengers; or (aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods; or (c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent are exempt.																								

42.	(a)	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in activities relating to the welfare of industrial or agricultural labour or farmers to its own members against consideration in the form of membership fee upto an amount of ₹ 1,000 per member per year is exempt from tax vide Entry 77A of Notification No. 12/2017-CT (Rate).
43.	(d)	Entry 78 of Notification No. 12/2017-CT (R) dated 28-06-2017 exempts services by an artist by way of a performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, if the consideration charged for such performance is not more than ₹ 1,50,000. However, exemption will not apply to service provided by such artist as a brand ambassador. Western dance performance do not fall under the ambit of exemption, hence, the same shall be taxable.
44.	(b)	Services by way of training or coaching in recreational activities relating to— (a) arts or culture by an individual, or (b) sports by charitable entities registered u/s 12AB of the Income-tax Act are exempt.
45.	(c)	Entry 78 of Notification No. 12/2017-CT (R) dated 28-06-2017 exempts services by an artist by way of a performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, if the consideration charged for such performance is not more than ₹ 1,50,000. However, exemption will not apply to service provided by such artist as a brand ambassador. Since the services are provided by him as brand ambassador, hence the said services are chargeable to tax.
46.	(a)	(i) Milling of paddy into rice is not eligible for exemption and is liable to GST vide CBEC Circular No. 19/19/2017-GST dated 20-11-2017] (ii) Services by a person by way of conduct of any religious ceremony is exempt from GST vide Entry 13 of Notification No. 12/2017-CT (Rate). (iii) Services provided by way of vehicle parking to general public in a shopping mall are liable to GST. (iv) Service provided by a private transport operator to Scholar Boys Higher Secondary School in relation to transportation of students to and from the school is exempt from GST vide Entry 66 of Notification No. 12/2017-CT (Rate).
47.	(b)	Entry 78 of Notification No. 12/2017-CT (R) dated 28-06-2017 exempts services by an artist by way of a performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, if the consideration charged for such performance is not more than ₹ 1,50,000. However, exemption will not apply to service provided by such artist as a brand ambassador. If the consideration charged for the classical dance performance by Kesar Maharaj is ₹ 1,60,000, he will be liable to pay GST on the same as although the performance is by way of classical art form of dance, consideration charged for such performance has exceeded ₹ 1,50,000. His CGST and SGST liability would, therefore, be ₹ 14,400 (₹ 1,60,000 × 9%) and ₹ 14,400 (₹ 1,60,000 × 9%) respectively.

48.	(a)	Vide Entry 13 of Notification No. 12/2017-CT (Rate) Renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust u/s 12AB of the Income-tax Act, 1961 are exempt provided charges of renting of premises, community halls, kalyanmandapam or open area, and the like are less than ₹ 10,000 per day.
49.	(a)	<p>Services provided by an intermediary when location of both supplier and recipient of goods is out-side the taxable territory are exempt.</p> <p>Documentation requirement : Following documents shall be maintained for a minimum duration of 5 years :</p> <p>(i) Copy of Bill of Lading</p> <p>(ii) Copy of executed contract between Supplier/ Seller and Receiver/ Buyer of goods</p> <p>(iii) Copy of commission debit note raised by an intermediary service provider in taxable territory from service recipient located in nontaxable territory</p> <p>(iv) Copy of certificate of origin issued by service recipient located in nontaxable territory</p> <p>(v) Declaration letter from an intermediary service provider in taxable territory on company letter head confirming that commission debit note raised relates to contract when both supplier and receiver of goods are outside the taxable territory.</p>
50.	(d)	The same is exempt vide Entry 10 of Notification No. 9/2017-IT (R).
51.	(d)	<p>Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority by way of any activity—</p> <p>(a) in relation to any function entrusted to a Panchayat under article 243G of the Constitution; or</p> <p>(b) in relation to any function entrusted to a Municipality under article 243W of the Constitution,</p> <p>are exempt.</p>
52.	(d)	<p>Services by way of training or coaching in-</p> <p>(a) recreational activities relating to arts or culture, by an individual, or</p> <p>(b) sports by charitable entities registered u/s 12AB of the Income Tax Act,</p> <p>(c) are exempt from tax.</p> <p>Hence sports training by Mr. X shall not be exempt from tax. Value of taxable supply will be ₹ 9,00,000.</p>
53.	(d)	Services by way of fumigation in a warehouse of agricultural produce shall not be exempt from tax.
54.	(c)	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/ Critical Care Unit (CCU)/ Intensive Cardiac Care Unit (ICCU)/

		Neo natal Intensive Care Unit (NICU)] having room charges exceeding ₹ 5,000 per day to a person receiving health care services.															
55.	(d)	Transport of passengers, with or without accompanied belongings, by air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal is exempt from tax. Hence, the value of taxable supply is (₹ 15,00,000 + ₹ 10,00,000) = ₹ 25,00,000.															
56.	(d)	Services provided to a Governmental Authority by way of - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation, are exempt from tax Hence services provided to Government entity will be liable to GST.															
57.	(d)	Computation of value of taxable supply : <table border="1" data-bbox="373 958 1441 1435"> <thead> <tr> <th></th> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>Consideration for Services provided to foreign tourist where tour is conducted wholly in Sri Lanka is wholly exempt from tax</td> <td>Exempt</td> </tr> <tr> <td>(2)</td> <td>Consideration charged for tour of 3 days in India, 2 days in Nepal (Exemption: ₹ 40,000 (₹ 1,00,000 × 2 ÷ 5) or, ₹ 50,000 (50% of ₹ 1,00,000) whichever is less, i.e. ₹ 40,000. Taxable value: ₹ 60, 000.</td> <td>60,000</td> </tr> <tr> <td>(3)</td> <td>Consideration charged for tour of 2 days in India, 3 days in Dubai (Exemption: ₹ 3,00,000 (₹ 5,00,000 × 3 ÷ 5) or, ₹ 2,50,000 (50% of ₹ 5,00,000) whichever is less, i.e. ₹ 2,50,000. Taxable value: ₹ 2,50,000</td> <td>2,50,000</td> </tr> <tr> <td></td> <td>Total Taxable Value</td> <td>3,10,000</td> </tr> </tbody> </table>		Particulars	₹	(1)	Consideration for Services provided to foreign tourist where tour is conducted wholly in Sri Lanka is wholly exempt from tax	Exempt	(2)	Consideration charged for tour of 3 days in India, 2 days in Nepal (Exemption: ₹ 40,000 (₹ 1,00,000 × 2 ÷ 5) or, ₹ 50,000 (50% of ₹ 1,00,000) whichever is less, i.e. ₹ 40,000. Taxable value: ₹ 60, 000.	60,000	(3)	Consideration charged for tour of 2 days in India, 3 days in Dubai (Exemption: ₹ 3,00,000 (₹ 5,00,000 × 3 ÷ 5) or, ₹ 2,50,000 (50% of ₹ 5,00,000) whichever is less, i.e. ₹ 2,50,000. Taxable value: ₹ 2,50,000	2,50,000		Total Taxable Value	3,10,000
	Particulars	₹															
(1)	Consideration for Services provided to foreign tourist where tour is conducted wholly in Sri Lanka is wholly exempt from tax	Exempt															
(2)	Consideration charged for tour of 3 days in India, 2 days in Nepal (Exemption: ₹ 40,000 (₹ 1,00,000 × 2 ÷ 5) or, ₹ 50,000 (50% of ₹ 1,00,000) whichever is less, i.e. ₹ 40,000. Taxable value: ₹ 60, 000.	60,000															
(3)	Consideration charged for tour of 2 days in India, 3 days in Dubai (Exemption: ₹ 3,00,000 (₹ 5,00,000 × 3 ÷ 5) or, ₹ 2,50,000 (50% of ₹ 5,00,000) whichever is less, i.e. ₹ 2,50,000. Taxable value: ₹ 2,50,000	2,50,000															
	Total Taxable Value	3,10,000															
58.	(c)	Computation of value of taxable supply : <table border="1" data-bbox="373 1514 1441 1912"> <thead> <tr> <th></th> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>Retrocession services provided by insurance companies in respect of exempt insurance services is wholly exempt from tax</td> <td>Exempt</td> </tr> <tr> <td>(2)</td> <td>Accommodation services in a hostel for 6 months (Value of supply is ₹ 30,000 p.m. per person) same is taxable as charges exceed ₹ 20,000 p.m. per person</td> <td>2400000</td> </tr> <tr> <td>(3)</td> <td>Accommodation services in a hostel for 6 months (Value of supply is ₹ 15,000 p.m. per person) same is exempt from GST.</td> <td>Nil</td> </tr> <tr> <td></td> <td>Total Taxable Value</td> <td>24,00,000</td> </tr> </tbody> </table>		Particulars	₹	(1)	Retrocession services provided by insurance companies in respect of exempt insurance services is wholly exempt from tax	Exempt	(2)	Accommodation services in a hostel for 6 months (Value of supply is ₹ 30,000 p.m. per person) same is taxable as charges exceed ₹ 20,000 p.m. per person	2400000	(3)	Accommodation services in a hostel for 6 months (Value of supply is ₹ 15,000 p.m. per person) same is exempt from GST.	Nil		Total Taxable Value	24,00,000
	Particulars	₹															
(1)	Retrocession services provided by insurance companies in respect of exempt insurance services is wholly exempt from tax	Exempt															
(2)	Accommodation services in a hostel for 6 months (Value of supply is ₹ 30,000 p.m. per person) same is taxable as charges exceed ₹ 20,000 p.m. per person	2400000															
(3)	Accommodation services in a hostel for 6 months (Value of supply is ₹ 15,000 p.m. per person) same is exempt from GST.	Nil															
	Total Taxable Value	24,00,000															

59.	(c)	Computation of value of taxable supply :		
			Particulars	₹
		(1)	Grants received from Government by IIT Delhi for research and development services	Exempt
		(2)	Services provided by a goods transport agency, by way of transport in a goods carriage of agricultural produce	Exempt
		(3)	Accommodation services in a hostel for 6 months (Value of supply is ₹ 20,000 p.m. per person)	Exempt
	Total Taxable Value	Nil		

