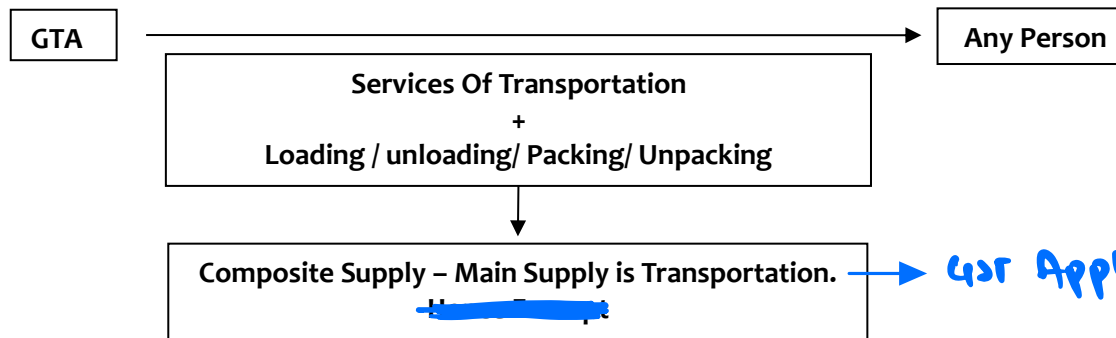
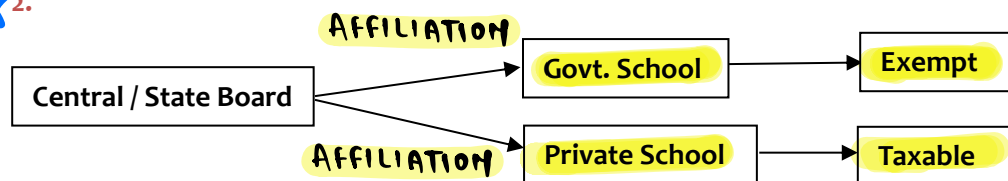


New Exemptions Introduced (Imp.):

1.



2.



3. Services provided by Hostels, Camps, Paying Guest accommodations and the like → STUDENT
Supply of accommodation services having value of supply upto ₹ 20,000 per person per month provided that the accommodation service is supplied for a minimum continuous period of 90 days.

4. Services provided by Ministry of Railways (Indian Railways) to individuals by way of:

- Sale of platform tickets;
- Facility of retiring rooms/waiting rooms;
- Cloak room services; and
- Battery operated car services.

5. Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).

6. Any services provided by:

- the National Skill Development Corporation set up by the Government of India;
- the National Council for Vocational Education and Training;
- an Awarding Body recognized by the National Council for Vocational Education and Training;

- d) an Assessment Agency recognized by the National Council for Vocational Education and Training;
- e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training in relation to:
 - i. the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or
 - ii. a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or
 - iii. any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.

Read.

7. Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors, etc, releasing electricity connection, shifting of meters/service lines, issuing duplicate bills, etc which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.