

Chapter 5 Exemptions from GST

As per section 2(47), 'Exempt supply' means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax. It includes non-taxable supply and as per section 2(78), 'Non-taxable supply' means a supply of goods or services or both which is not leviable to tax under GST laws.

5.1 Exemption granted in the public interest through notification [Sec. 11(1) of the CGST Act/ Sec. 6(1) of the IGST Act]

On the recommendations of the Council and in the public interest, the Government can exempt goods or services or both from the tax, through notification.

The exemption can be granted with some conditions to be satisfied or without putting the restriction of satisfying any condition. Further, the exemption can be 100% of applicable tax rate or some percent of applicable tax rate.

Note –

Where an exemption in respect of any goods or services or both from the whole (or part) of the tax leviable thereon has been granted absolutely (i.e., exemption without putting the conditions), the registered person supplying such goods or services or both shall not collect the tax, in excess of the effective rate, on such supply of goods or services or both.

5.1.1 Goods exempt from tax

There are many notified goods on whose supply (whether intra-State supply or inter-State supply), tax is not levied. Some of those goods are –

1. Live bovine animals
2. Meat of bovine animals, fresh and chilled
3. Live fish
4. Fresh milk and pasteurised milk (including separated milk or milk and cream which is neither concentrated nor containing added sugar/ other sweetening matter; but excluding Ultra High Temperature (UHT) milk)
5. Curd; lassi; butter milk
6. Human hair, unworked (whether or not washed/ scoured); waste of human hair
7. Semen including frozen semen
8. Potatoes, fresh or chilled
9. Tomatoes, fresh or chilled
10. Other vegetables, fresh or chilled
11. Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
12. Water (other than aerated, mineral, purified, distilled, medicinal, ionic, battery, demineralized and water sold in sealed container)
13. Human blood and its components
14. All types of contraceptives
15. Kajal (other than kajal pencil sticks), Kumkum, Bindi, Sindur, Alta
16. Condoms and contraceptives
17. Deities made of stone, marble or wood
18. Judicial/ Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries/ Vendors authorized by the Government
19. Postal items (like envelope, Post card etc.) sold by Government
20. Rupee notes or coins when sold to RBI or the Government of India

21. Cheques (lose or in book form)
22. Printed books (including Braille books)
23. Newspapers/ journals/ periodicals, whether or not illustrated or containing advertising material
24. Children's picture, drawing or colouring books
25. Gandhi Topi
26. Indian National Flag
27. Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
28. Hearing aids
29. Sanitary towels (pads) or sanitary napkins; tampons
30. Passenger baggage
31. Puja samagri
32. Rakhi
33. Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/ Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause
34. Supply of lottery by any person other than State Government/ Union Territory/ Local authority provided the supply of such lottery has suffered appropriate Central tax/ State tax/ Union territory tax/ Integrated tax, as the case may be, when supplied by State Government/ Union Territory/ Local authority, as the case may be, to the lottery distributor (or selling agent) appointed by the State Government/ Union Territory/ Local authority, as the case may be.
35. Supply of goods by a Government entity to Central Government/ State Government/ Union territory/ Local authority/ any person specified by them, against consideration received from Central Government/ State Government/ Union territory/ Local authority in the form of grants.

5.1.2 Services exempt from tax

There are many notified services on whose supply (whether intra-State supply or inter-State supply), tax is not levied. These services are divided into different categories for the purpose of simplicity –

5.1.2.1 Agricultural services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
24	25	Services by way of loading, unloading, packing, storage or warehousing of rice.
24A	25A	Services by way of warehousing of minor forest produce.
24B	25B	Services by way of storage/ warehousing of cereals, pulses, fruits, nuts & vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres (such as cotton, flax, jute etc.), indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.
53A	56A	Services by way of fumigation in a warehouse of agricultural produce.
54	57	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of – a. agricultural operations directly related to production of any agricultural produce (including cultivation, harvesting, threshing,

		<p>plant protection or testing);</p> <p>b. supply of farm labour;</p> <p>c. processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>d. renting or leasing of agro machinery or vacant land with/ without a structure incidental to its use;</p> <p>e. loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>f. agricultural extension services;</p> <p>g. services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce;</p> <p>h. services by way of fumigation in a warehouse of agricultural produce.</p> <p><i>Explanation –</i></p> <p>1. ‘Agricultural extension’ means application of scientific research and knowledge to agricultural practices through former education or training.</p> <p>2. ‘Agricultural Produce Marketing Committee or Board’ means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.</p>
55	58	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.
55A	58A	Services by way of artificial insemination of livestock (other than horses).
57	60	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.
58	61	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.

Explanation –

‘Agricultural produce’ means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done (or such processing is done as is usually done by a cultivator/ producer which does not alter its essential characteristics but makes it marketable for primary market).

5.1.2.2 Educational services

Entry No.	Entry No.	Description of Services
-----------	-----------	-------------------------

[CGST]	[IGST]	
49	51	Services by way of collecting/ providing news by an independent journalist/ Press Trust of India/ United News of India.
50	52	Services of public libraries by way of lending of books/ publications/ any other knowledge-enhancing content/ material.
66	69	<p>Services provided by an educational institution – Services provided by an educational institution –</p> <ol style="list-style-type: none"> a. to its students/ faculty/ staff; b. by way of conduct of entrance examination against consideration in the form of entrance fee. <p>Services provided to an educational institution –</p> <ol style="list-style-type: none"> 1. Services provided to an educational institution, by way of services relating to admission to (or conduct of examination by) such institution. 2. Services provided to an educational institution which provides services by way of pre-school education and education up to higher secondary school (or equivalent), by way of, - <ol style="list-style-type: none"> a. transportation of students/ faculty/ staff; b. catering (including any mid-day meals scheme sponsored by the Central Government/ State Government/ Union territory); c. security or cleaning or house-keeping services performed in such educational institution. 3. Services provided to an educational institution which provides services by way of education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force, by way of supply of online educational journals or periodicals. <p><i>Explanation –</i></p> <ol style="list-style-type: none"> 1. ‘Educational institution’ means an institution providing services by way of, - <ol style="list-style-type: none"> i. pre-school education and education up to higher secondary school (or equivalent); ii. education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force; iii. education as a part of an approved vocational education course. 2. ‘Approved vocational education course’ means – <ol style="list-style-type: none"> i. a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961; or ii. a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship. 3. The Central and State Educational Boards shall be treated as

		Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.
--	--	---

5.1.2.3 Health care services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
46	48	Services by a veterinary clinic in relation to health care of animals or birds.
47A	49A	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.
73	76	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.
74	77	<p>Services by way of –</p> <ol style="list-style-type: none"> health care services by a clinical establishment/ an authorised medical practitioner/ para-medics; services provided by way of transportation of a patient in an ambulance, other than those specified in point a above. <p><i>Explanation –</i> ‘Health care services’ means any service by way of diagnosis/ treatment/ care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India. It also includes the services by way of transportation of the patient to and from a clinical establishment. However, it does not include hair transplant or cosmetic or 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.</p>
75	78	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment/ disposal of bio-medical waste or the processes incidental thereto.
76	79	Services by way of public conveniences (such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets).

5.1.2.4 Services related to sports

Entry No. [CGST]	Entry No. [IGST]	Description of Services
9A	10A	<p>Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.</p> <p><i>Note –</i> To get the exemption, the Director (Sports), Ministry of Youth Affairs and Sports must certify that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.</p>
9AA	10AA	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any

		of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India. <i>Note –</i> To get the exemption, the Director (Sports), Ministry of Youth Affairs and Sports must certify that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.
53	56	Services by way of sponsorship of sporting events organised – a. by a national sports federation or its affiliated federations, where the participating teams/ individuals represent any district/ State/ zone/ Country; b. by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; c. by the Central Civil Services Cultural and Sports Board; d. as part of national games, by the Indian Olympic Association; or e. under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.
68	71	Services provided to a recognised sports body by – a. an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body; b. another recognised sports body.

5.1.2.5 Charitable and religious services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
1	1	Services by an entity registered under section 12AA of the Income-tax Act, 1961 by way of charitable activities. <i>Explanation –</i> 'Charitable activities' means activities relating to – a. public health by way of, - i. care or counselling of terminally ill persons or persons with severe physical or mental disability; ii. care or counselling of persons afflicted with HIV or AIDS; iii. care or counselling of persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or iv. public awareness of preventive health, family planning or prevention of HIV infection; b. advancement of religion, spirituality or yoga; c. advancement of educational programmes or skill development relating to, - i. abandoned, orphaned or homeless children; ii. physically or mentally abused and traumatized persons; iii. prisoners; or iv. persons over the age of 65 years residing in a rural area; d. preservation of environment including watershed, forests and

		wildlife.
13	14	<p>Services by a person by way of—</p> <ol style="list-style-type: none"> a. conduct of any religious ceremony; b. renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (or a trust/ an institution registered under section 10(23C)(v) of the Income-tax Act, 1961 or a body/ an authority covered under section 10(23BBA) of the Income-tax Act, 1961). <p><i>Exception –</i> The exemption of point b is not applicable to –</p> <ol style="list-style-type: none"> i. renting of rooms where charges are Rs. 1,000 or more per day; ii. renting of premises, community halls, kalyanmandapam or open area, and the like where charges are Rs. 10,000 or more per day; iii. renting of shops or other spaces for business or commerce where charges are Rs. 10,000 or more per month. <p><i>Explanation –</i> 'Religious place' means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality.</p>
60	63	<p>Services by a specified organisation in respect of a religious pilgrimage facilitated by the Government of India, under bilateral arrangement.</p> <p><i>Explanation –</i> 'Specified organisation' means –</p> <ol style="list-style-type: none"> i. Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or ii. 'Tornmittee' or 'State Committee' as defined under the Haj Committee Act, 2002.
80	83	<p>Services by way of training or coaching in recreational activities relating to –</p> <ol style="list-style-type: none"> a. arts or culture, or b. sports by charitable entities registered under section 12AA of the Income-tax Act.

5.1.2.6 Legal services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
45	47	<p>Services provided by –</p> <ol style="list-style-type: none"> a. an arbitral tribunal to – <ol style="list-style-type: none"> i. any person other than a business entity; ii. a business entity with an aggregate turnover up to such amount in the preceding financial year as makes it eligible for exemption from registration; or iii. the Central Government/ State Government/ Union territory/ Local authority/ Governmental Authority/ Government Entity;

		<p>b. a partnership firm of advocates or an individual advocate (other than a senior advocate), by way of legal services to –</p> <ol style="list-style-type: none"> i. any person other than a business entity; ii. a business entity with an aggregate turnover up to such amount in the preceding financial year as makes it eligible for exemption from registration under the CGST Act, 2017; iii. the Central Government/ State Government/ Union territory/ local authority/ Governmental Authority/ Government Entity; or iv. an advocate/ partnership firm of advocates providing legal services. <p>c. a senior advocate by way of legal services to –</p> <ol style="list-style-type: none"> i. any person other than a business entity; ii. a business entity with an aggregate turnover up to such amount in the preceding financial year as makes it eligible for exemption from registration under the CGST Act, 2017; or iii. the Central Government/ State Government/ Union territory/ Local authority/ Governmental Authority/ Government Entity. <p><i>Explanation –</i></p> <ol style="list-style-type: none"> 1. ‘Governmental Authority’ means an authority (or a board or any other body) set up by an Act of Parliament/ an Act of a State Legislature/ established by any Government, with 90% or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution. 2. ‘Business entity’ means any person carrying out business.
--	--	--

5.1.2.7 Services provided by an artist

Entry No. [CGST]	Entry No. [IGST]	Description of Services
78	81	<p>Services by an artist by way of a performance in folk or classical art forms of music/ dance/ theatre, if the consideration charged for such performance is not more than Rs. 1,50,000.</p> <p><i>Note –</i> The exemption is not available if the service is provided by such artist as a brand ambassador.</p>

5.1.2.8 Services of right to admission in various events

Entry No. [CGST]	Entry No. [IGST]	Description of Services
79	82	Services by way of admission to a Museum/ National park/ Wildlife sanctuary/ Tiger reserve/ Zoo.

79A	82A	Services by way of admission to a protected monument.
81	84	Services by way of right to admission to – a. circus, dance, or theatrical performance including drama or ballet; b. sporting event (whether recognised or unrecognised); c. award function, concert, pageant, musical performance; d. planetarium, where the consideration for right to admission to these events/ places does not exceed Rs. 500 per person.
82	85	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.
82A	85A	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.

5.1.2.9 Services provided by the Government

Entry No. [CGST]	Entry No. [IGST]	Description of Services
4	4	Services by Governmental Authority by way of any activity in relation to any function entrusted to a municipality under article 243W of the Constitution. <i>Explanation –</i> 'Governmental Authority' means an authority (or a board or any other body) set up by an Act of Parliament/ an Act of a State Legislature/ established by any Government, with 90% or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.
5	5	Services by a Governmental Authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution. <i>Explanation –</i> 'Governmental Authority' means an authority (or a board or any other body) set up by an Act of Parliament/ an Act of a State Legislature/ established by any Government, with 90% or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.
6	6	Services by the Central Government/ State Government/ Union territory/ Local authority. <i>Exception –</i> The exemption is not applicable to – a. services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government/ State Government/ Union territory; b. services in relation to an aircraft (or a vessel), inside or outside the

		<p>precincts of a port (or an airport);</p> <p>c. transport of goods or passengers; or</p> <p>d. any service, other than services covered in points a, b and c above, provided to business entities.</p>
7	7	<p>Services provided by the Central Government/ State Government/ Union territory/ Local authority to a business entity with an aggregate turnover of up to such amount in the preceding financial year as makes it eligible for exemption from registration.</p> <p><i>Exception –</i> The exemption is not applicable to services –</p> <p>a. by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government/ State Government/ Union territory;</p> <p>b. in relation to an aircraft (or a vessel), inside or outside the precincts of a port (or an airport);</p> <p>c. of transport of goods or passengers; and</p> <p>d. by way of renting of immovable property.</p> <p><i>Explanation –</i> ‘Business entity’ means any person carrying out business.</p>
8	8	<p>Services provided by the Central Government/ State Government/ Union territory/ Local authority to another Central Government/ State Government/ Union territory/ Local authority.</p> <p><i>Exception –</i> This provision is not applicable to services –</p> <p>a. by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government/ State Government/ Union territory;</p> <p>b. in relation to an aircraft (or a vessel), inside or outside the precincts of a port (or an airport);</p> <p>c. of transport of goods or passengers.</p>
9	9	<p>Services provided by Central Government/ State Government/ Union territory/ Local authority where the consideration for such services does not exceed Rs. 5,000 (in case of continuous supply of service as defined in section 2(33), exemption is available if the consideration does not exceed Rs. 5,000 in a financial year).</p> <p><i>Exception –</i> This provision is not applicable to services –</p> <p>a. by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government/ State Government/ Union territory;</p> <p>b. services in relation to an aircraft (or a vessel), inside or outside the precincts of a port (or an airport);</p> <p>c. transport of goods or passengers.</p>
9C	10C	<p>Supply of service by a Government Entity to Central Government/ State Government/ Union territory/ Local authority/ any person specified by them against consideration received from them, in the form of grants.</p>

9D	10E	<p>Services by an old age home run by Central Government/ State Government/ an entity registered under section 12AA of the Income-tax Act, 1961 to its residents (aged 60 years or more) against consideration upto Rs. 25,000 per month per member.</p> <p><i>Note –</i> The consideration charged is inclusive of charges for boarding, lodging and maintenance.</p>
34A	35A	<p>Services supplied by Central Government/ State Government/ Union territory to their undertakings [including Public Sector Undertakings (PSUs)] by way of guaranteeing the loans taken by such undertakings [including PSUs] from the banking companies and financial institutions.</p>
42	44	<p>Services provided by the Central Government/ State Government/ Union territory/ Local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to 1 April 2016, on payment of licence fee or spectrum user charges, as the case may be.</p> <p><i>Explanation –</i> ‘Business entity’ means any person carrying out business.</p>
47	49	<p>Services provided by the Central Government/ State Government/ Union territory/ or Local authority by way of –</p> <ol style="list-style-type: none"> registration required under any law for the time being in force; testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.
61	64	<p>Services provided by the Central Government/ State Government/ Union territory/ Local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.</p>
62	65	<p>Services provided by the Central Government/ State Government/ Union territory/ Local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government/ State Government/ Union territory/ Local authority under such contract.</p>
63	66	<p>Services provided by the Central Government/ State Government/ Union territory/ Local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.</p>
64	67	<p>Services provided by the Central Government/ State Government/ Union territory/ Local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government/ State Government/ Union territory/ Local authority before the 1 April 2016.</p> <p><i>Note –</i> The exemption shall apply only to tax payable on one time charge payable, in full upfront or in instalments, for assignment of right to use such natural resource.</p>

65	68	Services provided by the Central Government/ State Government/ Union territory by way of deputing officers after office hours/ on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.
----	----	--

5.1.2.10 Services provided to the Government

Entry No. [CGST]	Entry No. [IGST]	Description of Services
3	3	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government/ State Government/ Union territory/ Local authority/ a Governmental authority/ a Government Entity, by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution (or in relation to any function entrusted to a Municipality under article 243W of the Constitution). <i>Explanation –</i> 'Governmental Authority' means an authority (or a board or any other body) set up by an Act of Parliament/ an Act of a State Legislature/ established by any Government, with 90% or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.
3A	3A	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25% of the value of the said composite supply provided to the Central Government/ State Government/ Union territory/ Local authority/ a Governmental authority/ a Government Entity, by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution (or in relation to any function entrusted to a Municipality under article 243W of the Constitution). <i>Explanation –</i> 'Governmental Authority' means an authority (or a board or any other body) set up by an Act of Parliament/ an Act of a State Legislature/ established by any Government, with 90% or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.
11A	12A	Service provided by Fair Price Shops to Central Government/ State Government/ Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.
40	41	Services provided to the Central Government/ State Government/ Union territory under any insurance scheme for which total premium is paid by the them.
51	53	Services provided by the Goods and Services Tax Network (GSTN) to the Central Government/ State Governments/ Union territories for implementation of GST.

72	75	Services provided to the Central Government/ State Government/ Union territory administration under any training programme for which total expenditure is borne by them.
----	----	--

5.1.2.11 Pension services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
37	38	Services by way of collection of contribution under the Atal Pension Yojana (APY).
38	39	Services by way of collection of contribution under any pension scheme of the State Governments.

5.1.2.12 Services provided by (or to) the Business facilitator/ correspondent

Entry No. [CGST]	Entry No. [IGST]	Description of Services
Entry No. [CGST]	Entry No. [IGST]	Services by the following persons in respective capacities – <ol style="list-style-type: none"> business facilitator/ a business correspondent to a banking company with respect to accounts in its rural area branch; any person as an intermediary to a business facilitator/ a business correspondent with respect to services mentioned in point a above; or business facilitator/ a business correspondent to an insurance company in a rural area.

5.1.2.13 Banking and financial services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
26	27	Services by the Reserve Bank of India.
27	28	Services by way of – <ol style="list-style-type: none"> extending deposits/ loans/ advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); <i>inter se</i> sale or purchase of foreign currency amongst banks/ amongst authorised dealers of foreign exchange/ amongst banks and such authorised dealers. <p><i>Explanation –</i> ‘Interest’ means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation). It does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised.</p>
27A	28A	Services provided by a banking company to Basic Saving Bank Deposit

		(BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).
34	35	Services by an acquiring bank, to any person in relation to settlement of an amount upto Rs. 2,000 in a single transaction transacted through credit card/ debit card/ charge card/ other payment card service. <i>Explanation –</i> For this purpose, ‘acquiring bank’ means any banking company, financial institution (including non-banking financial company) or any other person, who makes the payment to any person who accepts such card.

5.1.2.14 Life insurance business services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
28	29	Services of life insurance business provided by way of annuity under the National Pension System (NPS) regulated by the Pension Fund Regulatory and Development Authority of India (PFRDAI).
29	30	Services of life insurance business provided (or agreed to be provided) by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes (GISs) of the Central Government.
29A	30A	Services of life insurance provided (or agreed to be provided) by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes (GISs) of the Central Government.
29B	30B	Services of life insurance provided (or agreed to be provided) by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes (GISs) of the concerned Central Armed Police Force.
36	37	Services of life insurance business provided under following schemes – a. Janashree Bima Yojana; b. Aam Aadmi Bima Yojana; c. Life micro-insurance product as approved by the IRDAI, having maximum amount of cover of Rs. 2,00,000; d. Varishtha Pension Bima Yojana; e. Pradhan Mantri Jeevan Jyoti Bima Yojana; f. Pradhan Mantri Jan Dhan Yojana; g. Pradhan Mantri Vaya Vandan Yojana.

5.1.2.15 General insurance business services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
35	36	Services of general insurance business provided under following schemes – a. Hut Insurance Scheme; b. Cattle Insurance under Swarnajayanti Gram Swarozgar Yojana (earlier known as Integrated Rural Development Programme);

		<ul style="list-style-type: none"> c. Scheme for Insurance of Tribals; d. Janata Personal Accident Policy and Gramin Accident Policy; e. Group Personal Accident Policy for Self-Employed Women; f. Agricultural Pumpset and Failed Well Insurance; g. Premia collected on export credit insurance; h. Restructured Weather Based Crop Insurance Scheme (RWCIS), approved by the Government of India and implemented by the Ministry of Agriculture; i. Jan Arogya Bima Policy; j. Pradhan Mantri Fasal BimaYojana (PMFBY)]; k. Pilot Scheme on Seed Crop Insurance; l. Central Sector Scheme on Cattle Insurance; m. Universal Health Insurance Scheme; n. Rashtriya Swasthya Bima Yojana; o. Coconut Palm Insurance Scheme; p. Pradhan Mantri Suraksha BimaYojana; q. Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999; r. Bangla Shasya Bima.
36A	37A	Services by way of reinsurance of the insurance schemes specified in Entry number 35 or 36 or 40 of the CGST Act (and Entry number 36 or 37 or 41 of the IGST Act).

5.1.2.16 Services provided by specified bodies

Entry No. [CGST]	Entry No. [IGST]	Description of Services
30	31	Services by the Employees' State Insurance Corporation (ESIC) to persons governed under the Employees' State Insurance Act, 1948.
31	32	Services provided by the Employees Provident Fund Organisation (EPFO) to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952.
31A	32A	Services by Coal Mines Provident Fund Organisation (CMPFO) to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948.
31B	32B	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee
32	33	Services provided by the IRDAI to insurers under the IRDAI Act, 1999.
33	34	Services provided by the SEBI set up under the SEBI Act, 1992 by way of protecting the interests of investors in securities and to promote the development and regulation of the securities market.

5.1.2.17 Skill development services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
------------------	------------------	-------------------------

69	72	Any services provided by – a. the National Skill Development Corporation set up by the Government of India; b. a Sector Skill Council approved by the National Skill Development Corporation; c. an assessment agency approved by the National Skill Development Corporation (or the Sector Skill Council); d. a training partner approved by the National Skill Development Corporation (or the Sector Skill Council), in relation to – i. the National Skill Development Programme 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 other Scheme implemented by the National Skill Development Corporation.
70	73	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.
71	74	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.

5.1.2.18 Passenger transportation services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
15	16	Transport of passengers (with or without accompanied belongings), by – a. air, 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; b. non-airconditioned contract carriage (other than radio taxi), for transportation of passengers (excluding tourism, conducted tour, charter or hire); or c. stage carriage other than air-conditioned stage carriage. <i>Explanation –</i> ‘Radio taxi’ means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service.
16	17	Services provided to the Central Government, by way of transport of passengers (with or without accompanied belongings), by air, embarking from (or terminating at) a regional connectivity scheme airport, against consideration in the form of viability gap funding. <i>Note –</i>

		The exemption will not be available on or after the expiry of 3 years from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.
17	18	<p>Service of transportation of passengers (with or without accompanied belongings), by –</p> <ol style="list-style-type: none"> railways in a class other than first class/ an air-conditioned coach; metro, monorail or tramway; inland waterways; public transport (other than predominantly for tourism purpose) in a vessel between places located in India; and metered cabs or auto rickshaws (including e-rickshaws). <p><i>Explanation –</i></p> <ol style="list-style-type: none"> ‘Metered cab’ means any contract carriage (excluding radio taxi) on which an approved automatic device is fitted. ‘Radio taxi’ means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service. ‘E-rickshaw’ means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be.

5.1.2.19 Goods transportation services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
9B	10B	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).
18	19	<p>Services by way of transportation of goods –</p> <ol style="list-style-type: none"> by road (except the services of a goods transportation agency/ a courier agency); by inland waterways.
19	20	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.
19A	20A	<p>Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.</p> <p><i>Note –</i> The exemption will not be available from 1 October 2020.</p>
19B	20B	<p>Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.</p> <p><i>Note –</i> The exemption will not be available from 1 October 2020.</p>
20	21	<p>Services by way of transportation by rail (or a vessel) from one place in India to another, of the following goods –</p> <ol style="list-style-type: none"> relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;

		<p>b. defence or military equipments; c. newspaper or magazines registered with the Registrar of Newspapers; d. agricultural produce; e. milk, salt and food grain including flours, pulses and rice; f. organic manure; and g. railway equipments or materials.</p> <p><i>Explanation –</i> ‘Agricultural produce’ means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done (or such processing is done as is usually done by a cultivator/ producer which does not alter its essential characteristics but makes it marketable for primary market).</p>
21	22	<p>Services provided by a goods transport agency, by way of transport in a goods carriage of –</p> <p>a. relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; b. defence or military equipments; c. newspaper or magazines registered with the Registrar of Newspapers; d. agricultural produce; e. milk, salt and food grain including flour, pulses and rice; f. organic manure; g. goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed Rs. 1,500; or h. goods, where consideration charged for transportation of all such goods for a single consignee does not exceed Rs. 750;</p> <p><i>Explanation –</i> ‘Agricultural produce’ means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done (or such processing is done as is usually done by a cultivator/ producer which does not alter its essential characteristics but makes it marketable for primary market).</p>
21A	22A	<p>Services provided by a goods transport agency to an unregistered person (including an unregistered casual taxable person), other than the following recipients –</p> <p>a. any factory registered under or governed by the Factories Act, 1948; or b. any Society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in any part of India; or c. any Co-operative Society established by or under any law for the time being in force; or d. any body corporate established, by or under any law for the time being in force; or</p>

		<p>e. any partnership firm whether registered or not under any law including association of persons;</p> <p>f. any casual taxable person registered under the GST Laws.</p>
21B	22B	<p>Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, -</p> <p>a. a Department/ Establishment of the Central Government or State Government or Union territory; or</p> <p>b. local authority; or</p> <p>c. Governmental agencies,</p> <p>which has taken registration under the CGST Act, 2017 only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.</p>

Explanation –

‘Goods transport agency’ means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.

5.1.2.20 Services by an unincorporated body/ a non-profit entity

Entry No. [CGST]	Entry No. [IGST]	Description of Services
77	80	<p>Service by an unincorporated body/ a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution –</p> <p>a. as a trade union;</p> <p>b. for the provision of carrying out any activity which is exempt from GST; or</p> <p>c. up to an amount of Rs. 7,500 per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.</p> <p><i>Explanation –</i> ‘Residential complex’ means any complex comprising of a building or buildings, having more than one single residential unit.</p>
77A	80A	<p>Services provided by an unincorporated body/ a non-profit entity registered under any law for the time being in force, engaged in activities relating to the welfare of industrial labour/ agricultural labour/ farmers (or activities relating to the promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment) to its own members against consideration in the form of membership fee upto an amount of Rs. 1,000 per member per year.</p> <p><i>Explanation –</i> ‘Charitable activities’ means activities relating to –</p> <p>a. public health by way of, -</p> <p>i. care or counselling of terminally ill persons or persons with severe physical or mental disability;</p> <p>ii. care or counselling of persons afflicted with HIV or AIDS;</p>

		<ul style="list-style-type: none"> iii. care or counselling of persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or iv. public awareness of preventive health, family planning or prevention of HIV infection; <p>b. advancement of religion, spirituality or yoga;</p> <p>c. advancement of educational programmes or skill development relating to, -</p> <ul style="list-style-type: none"> i. abandoned, orphaned or homeless children; ii. physically or mentally abused and traumatized persons; iii. prisoners; or iv. persons over the age of 65 years residing in a rural area; <p>d. preservation of environment including watershed, forests and wildlife.</p>
--	--	--

5.1.2.21 Leasing services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
43	45	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.

5.1.2.22 Construction services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
10	11	<p>Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana.</p> <p><i>Explanation –</i> ‘Original works’ means –</p> <ul style="list-style-type: none"> i. all new constructions; ii. all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable; iii. erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise.
10A	11A	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturist for agricultural use.
11	12	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.

		<p><i>Explanation –</i></p> <ol style="list-style-type: none"> 1. ‘Residential complex’ means any complex comprising of a building or buildings, having more than one single residential unit. 2. ‘Single residential unit’ means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family. 3. ‘Original works’ means – <ol style="list-style-type: none"> i. all new constructions; ii. all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable; iii. erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise.
--	--	---

5.1.2.23 Renting services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
12	13	Services by way of renting of residential dwelling for use as residence.
14	15	Services by a hotel, inn, guest house, club or campsite (by whatever name called), for residential or lodging purposes, having value of supply of a unit of accommodation till Rs. 1,000 per day (or equivalent).

5.1.2.24 Service of giving vehicle on hire

Entry No. [CGST]	Entry No. [IGST]	Description of Services
22	23	<p>Services by way of giving on hire –</p> <ol style="list-style-type: none"> a. to a state transport undertaking, a motor vehicle meant to carry more than 12 passengers; b. to a local authority, an Electrically operated vehicle meant to carry more than 12 passengers; or c. to a goods transport agency, a means of transportation of goods; or d. motor vehicle for transport of students/ faculty/ staff, to a person providing services of transportation of students/ faculty/ staff to an educational institution providing services by way of pre-school education and education upto higher secondary school (or equivalent). <p><i>Explanation –</i></p> <ol style="list-style-type: none"> 1. ‘Educational institution’ means an institution providing services by way of, - <ol style="list-style-type: none"> i. pre-school education and education up to higher secondary school (or equivalent); ii. education as a part of a curriculum for obtaining a

		<p>qualification recognised by any law for the time being in force;</p> <p>iii. education as a part of an approved vocational education course.</p> <p>2. ‘Approved vocational education course’ means –</p> <p>i. a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961; or</p> <p>ii. a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship.</p> <p>3. For this purpose, ‘Electrically operated vehicle’ means vehicle which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.</p>
--	--	--

5.1.2.25 Services related to infrastructure sector

Entry No. [CGST]	Entry No. [IGST]	Description of Services
23	24	Service by way of access to a road/ bridge on payment of toll charges.
23A	24A	Service by way of access to a road/ bridge on payment of annuity.
25	26	Transmission (or distribution) of electricity by an electricity transmission (or distribution utility).

5.1.2.26 Services related to science and technology

Entry No. [CGST]	Entry No. [IGST]	Description of Services
44	46	<p>Services provided by an incubatee up to a total turnover of Rs. 50 lakhs in a financial year.</p> <p><i>Note –</i> To get the exemption, the following conditions must be satisfied –</p> <p>a. the total turnover had not exceeded R. 50 lakhs during the preceding financial year; and</p> <p>b. a period of 3 years has not elapsed from the date of entering into an agreement as an incubatee.</p> <p><i>Explanation –</i> ‘Incubatee’ means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the</p>

		Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products.
48	50	Taxable services, provided (or to be provided), by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.

5.1.2.27 Miscellaneous services

Entry No. [CGST]	Entry No. [IGST]	Description of Services
2	2	Services by way of transfer of a going concern, as a whole (or an independent part thereof).
52	55	Services by an organiser to any person in respect of a business exhibition held outside India.
56	59	Services by way of slaughtering of animals.
59	62	Services by a foreign diplomatic mission located in India.
65A	69	Services by way of providing information under the Right to Information Act, 2005.

Inter-State supply of services which are exempt from tax –

In case of inter-State supply of services, apart from the different services covered above in 27 separate headings, the following inter-State supply of services are also exempt –

Entry No. [IGST]	Description of Services
10	<p>Services received from a provider of service located in a non-taxable territory by –</p> <ol style="list-style-type: none"> the Central Government/ State Government/ Union territory/ a Local authority/ a Governmental authority/ an individual in relation to any purpose other than commerce, industry or any other business/ profession; an entity registered under section 12AA of the Income-tax Act, 1961 for the purposes of providing charitable activities; or way of supply of online educational journals/ periodicals to an educational institution which provides services by way of education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force; a person located in a non-taxable territory. <p><i>Note –</i> The exemption is not applicable to –</p> <ol style="list-style-type: none"> online information and database access or retrieval services received by persons specified in points a and b above; or services by way of transportation of goods by a vessel from a place

	<p>outside India up to the customs station of clearance in India received by persons specified in this entry no. 10.</p> <p><i>Explanation –</i></p> <ol style="list-style-type: none"> 1. ‘Educational institution’ means an institution providing services by way of, - <ol style="list-style-type: none"> i. pre-school education and education up to higher secondary school (or equivalent); ii. education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force; iii. education as a part of an approved vocational education course. 2. ‘Approved vocational education course’ means – <ol style="list-style-type: none"> i. a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961; or ii. a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship.
10F	<p>Services supplied by an establishment of a person in India to any establishment of that person outside India, which are treated as establishments of distinct persons.</p> <p><i>Note –</i></p> <p>To get the exemption, it is necessary that the place of supply of the service is outside India in accordance with section 13 of IGST Act, 2017.</p> <p><i>Explanation –</i></p> <p>The following 3 establishments are treated as establishments of distinct persons –</p> <ol style="list-style-type: none"> i. where a person has an establishment in India and any other establishment outside India; or ii. where a person has an establishment in a State or Union territory and any other establishment outside that State or Union territory; or iii. where a person has an establishment in a State or Union territory and any other establishment registered within that State or Union territory.
10G	<p>Import of services by United Nations or a specified international organisation for official use of the United Nations or the specified international organisation.</p>
10H	<p>Import of services by Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein.</p> <p><i>Note –</i></p> <p>To get the exemption, it is necessary that all the following conditions are satisfied –</p> <ol style="list-style-type: none"> i. The foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to exemption from Integrated tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the

	<p>principle of reciprocity.</p> <p>ii. The services imported are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/ her family.</p> <p>iii. If the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post.</p> <p>iv. The exemption from the whole of the Integrated tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.</p>
12AA	<p>Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory.</p> <p><i>Note –</i> To get the exemption, it is necessary to maintain the following documents for a minimum duration of 5 years:</p> <ol style="list-style-type: none"> 1. Copy of Bill of Lading. 2. Copy of executed contract between Supplier/ Seller and Receiver/ Buyer of goods. 3. Copy of commission debit note raised by an intermediary service provider in taxable territory from service recipient located in non-taxable territory. 4. Copy of certificate of origin issued by service recipient located in non-taxable territory. 5. 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.
42	Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves.
54	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.

5.1.3 Intra-State supplies of goods or services or both received by a deductor from any unregistered supplier, is 100% exempt from whole of the Central tax

Specified registered persons when receives the goods or services or both, from unregistered suppliers are supposed to pay the tax on reverse charge basis. However, a deductor (i.e., the person who is liable to deduct tax at source) is exempt from whole of the Central tax and thus, not supposed to pay the tax on reverse charge basis also, for intra-State supplies of goods or services or both received from an unregistered person but to avail this exemption, it is necessary that the deductor is not liable to be registered otherwise than under section 24(vi).

5.1.4 Goods and services imported by a unit/ developer in the SEZ is exempt from whole of the Integrated tax

This material is the copyright of Dr. Naveen Mittal (SRCC, DU) and thus, cannot be reproduced, transmitted, stored or used in any form without his written permission. This material is relevant for Jan-April 2020 session of University of Delhi, India. Faculties associated: Dr. Naveen, Mr. Pankaj, Mr. Ranjeet, Mr. Saurabh, Ms. Shikha, Ms. Ankita and Mr. Amarjeet

1. All goods imported by a unit/ developer in the Special Economic Zone (SEZ) for authorised operations, are exempt from whole of the Integrated tax.
2. All services imported by a unit (or a developer) in the Special Economic Zone (SEZ) for authorised operations, are exempt from whole of the Integrated tax.

5.1.5 Supply of services by way of grant of licence to explore petroleum crude or natural gas is exempt from whole of the Central tax as well as Integrated tax

In case of supply of services (whether intra-State or inter-State) by way of grant of license/ lease to explore (or mine) petroleum crude or natural gas or both, the consideration paid to the Central Government in the form of Central Government's share of profit petroleum is exempt from whole of the Central tax or Integrated tax, as the case may be.

5.1.6 Supply of services by way of grant of licence to explore petroleum crude or natural gas is exempt from whole of the Integrated tax

In case of supply of services related to temporary transfer/ permitting the use/ enjoyment of any intellectual property right, imported into the territory of India, the Integrated tax to the extent of aggregate of Customs duties leviable on the declared consideration towards royalties and licence fees included in the transaction value, is exempt.

5.2 Exemption granted in the public interest through special order [Sec. 11(2) of the CGST Act/ Sec. 6(2) of the IGST Act]

On the recommendations of the Council and in the public interest, the Government can exempt any goods or services or both from the tax, through a special order in each case and under circumstances of an exceptional nature to be stated in such order.

Note –

Where an exemption in respect of any goods or services or both from the whole (or part) of the tax leviable thereon has been granted absolutely (i.e., exemption without putting the conditions), the registered person supplying such goods or services or both shall not collect the tax, in excess of the effective rate, on such supply of goods or services or both.