

EXEMPTED SERVICES

Sl. No	Sector/Nature of Services	Exempted cases
1	Banking and Financial	<ul style="list-style-type: none"> <input type="checkbox"/> Services provided by RBI <input type="checkbox"/> Forex reserve management services received by RBI from outside India <input type="checkbox"/> Interest or discount charges (except interest involved in credit card services) <input type="checkbox"/> Purchase or sale of foreign currency between banks/authorised dealers. <input type="checkbox"/> Card charges for payment upto ₹2000 <input type="checkbox"/> Services of business facilitator/correspondent in rural area branch of banking/insurance co., intermediary to such business facilitator/correspondent. <input type="checkbox"/> Services to Basic Saving Bank Deposit (BSBD) a/c holder under Pm Jan Dhan Yojana.
2	Health Care	<ul style="list-style-type: none"> <input type="checkbox"/> Treatment, care, testing, diagnosis by clinical establishment/ authorised medical practitioner/para-medics in recognized system of medicines (such as yoga, homeopathy, naturopathy, unnai, siddha, Ayurvedic, allopathy) but not beauty treatment. <input type="checkbox"/> Ambulance services; Blood bank services <input type="checkbox"/> Veterinary services (health care of animal or birds) <input type="checkbox"/> Bio -medical waste treatment to clinical establishment.
3	Educational Services	<ul style="list-style-type: none"> <input type="checkbox"/> By educational institute to its student/staff/faculty and fee for entrance examination. <input type="checkbox"/> Services received by preschool and upto class 12th level educational institution w.r.t transport of students, faculty, staff, catering, security, cleaning, housekeeping, admission, examination. <input type="checkbox"/> Services received by educational institution (otherthan preschool/ upto class 12th/vocational course) w.r.t admission or conduct of examination and online educational journals or periodicals. <input type="checkbox"/> Long term course (1 year or more) offered by IIM's are exempted. Short-term course (less than 1 year) -taxable. <input type="checkbox"/> Examination services provided by Central and State Educational Board. <input type="checkbox"/> Public libraries services. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Educational Institution includes-</p> <p>(i) pre-school education</p> <p>(ii) education upto higher secondary (class 12th)</p> <p>(iii) education as a part of curriculum for obtaining a recognised qualification</p> <p>(iv) Courses in designated trades offered by ITI (industrial training institute) or ITC (industrial training centre), affiliated to National/ State Council for Vocational Training.</p> <p>(v) approved Modular Employable Skill Courses</p> </div>
4.	Skill Development, recreational training, assessing Services	<ul style="list-style-type: none"> <input type="checkbox"/> Services provided by NSDC (National Skill development Corporation) or approved Sector Skill Council/assessment agency/training partner w.r.t → National Skill development programme/vocational skill development course/course/another scheme implemented by NSDC. <input type="checkbox"/> Assessment services under the Skill Development Initiative Scheme by empanelled assessing bodies. <input type="checkbox"/> Vocational training or skill courses under Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDUGKY) provided by training providers/Project implementation agencies. <input type="checkbox"/> Services provided under any training programme for which entire expenditure is borne by Central/State Govt./ UT administration. <input type="checkbox"/> Training or coaching in recreational activities w.r.t arts or culture <input type="checkbox"/> Training or coaching w.r.t sports by a charitable trust registered under Income tax Act.
5	Agricultural Services	<ul style="list-style-type: none"> <input type="checkbox"/> Agriculture operation/extension services, <input type="checkbox"/> rearing of all life form of animals (except horses),

		<ul style="list-style-type: none"> ❑ supply of farm labour, ❑ basic processing, packing of agri-produce etc. without altering the essential characteristics. ❑ renting of agro-machinery, ❑ loading/unloading/ packing/storing, warehousing of agri-produce, ❑ Job work processing of agri-produce, pre-conditioning, cooling etc. ❑ cold chain knowledge dissemination services by NCCD. ❑ Fumigation services of agri-produce in a warehouse ❑ Artificial insemination of livestock (except horses)
6.	Transport of goods	<ul style="list-style-type: none"> ❑ Transport of goods - <ul style="list-style-type: none"> - by road (except GTA/courier agency) - by inland waterways, - by an aircraft in the course of import of goods into India - by an aircraft/vessel in the course of export of goods from India (upto 30.9.2019) - by rail/vessel/GTA of: (a) agri-produce, (b) relief materials, (c) defence/military equipment, (d) registered newspaper/magazines, (e) milk, salt, food grains (rice, pulses, flours), (f) organic manure, (g) railway equipment/materials [point (g) is not applicable for GTA] - by GTA to – (a) unregistered person, (b) Govt. departments/agencies/ local authority registered only for collecting TCS under GST, (c) where consolidated freight does not exceed ₹1500 in a single carriage, (d) where freight for a single consignee does not exceed ₹750
7.	Transport of passengers	<ul style="list-style-type: none"> ❑ Transport of passenger - <ul style="list-style-type: none"> - by air where embarking/terminating point of airport- in the state of Arunachal/Assam/Manipur/Meghalaya/Mizoram/Nagaland/Sikkim/ Tripura/ Bagdogra (West Bengal), or at a Regional Connectivity scheme airport - by non-Ac contract carriage (except (i) Radio taxi, (ii) tourism/conducted tour/charter/hire)] - by non-ac stage carriage, - by metered cab, auto/e- rickshaws - by railway (except 1st class and AC coach), - by metro, monorail, tramway - by Inland waterways - by Vessel for public transport in India and not for tourist
8.	Hotel services	<ul style="list-style-type: none"> ❑ If actual value of supply is below ₹1000 per day. Hotel services includes inn, guest house, club, campsite etc. for residential or lodging purpose.
9.	Renting/hiring services	<ul style="list-style-type: none"> ❑ Renting of residential dwelling(house) for residence use ❑ Hiring of – (i) passenger vehicle (seating capacity > 12) to State transport undertaking, (ii) goods vehicle to GTA, (iii) motor vehicle for transport of student, faculty and staff to a person providing same services to a pre-school or upto class 12th educational institution. ❑ Long-term leasing (30 years or more) of Industrial plot by State Govt. Industrial Corporation/undertakings/any entity having 50% or more ownership of Central/State Govt./UT [only upfront amount such as premium, salami, development chg. etc.) is exempt] ❑ Leasing of assets by IRFS to Indian railways
10.	Artistic Performance	<ul style="list-style-type: none"> ❑ Performance in folk/classical art in music/dance/theatre (other than as brand ambassador), if price charged per performance does not exceed ₹1.5 lakhs.
11.	Legal Services	<ul style="list-style-type: none"> ❑ Services of Arbitral Tribunal, advocates (including snr. advocates) to any person other than business entity, or business entity turnover below 20/10 lakhs in last year, or to Central/State Govt./UT/local authority/Govt. authority/entity.

		<input type="checkbox"/> Services by one advocate (excluding snr. advocates)/firm of advocates to another firm/advocates.
12.	Construction/repair services	<input type="checkbox"/> Pure labour contract (original + repair works) under PM Awas Yojana/ Housing for All (urban) Mission. <input type="checkbox"/> Pure labour contract (original) related to construction of single residential unit (not a part of a residential complex).
13.	Incubator/Incubatee Services	<input type="checkbox"/> Services provided by - Technology business incubator, Bio- Incubator, STEP (Science and Technology Entrepreneurship park) <input type="checkbox"/> Services provided by an incubatee upto a total turnover of 50 lakhs in a F.Y for maximum period of 3 years (last year total turnover does not exceed 50 lakhs).
14.	Sports/Entertainment Services	<input type="checkbox"/> Sponsorship of Sporting event of – national sports federation/its affiliated federation, association of Indian University, Inter-university Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic committee of India, Special Olympics Bharat, Indian Olympic Association (part of national games), Central Civil service cultural & sports board, Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme. <input type="checkbox"/> Right to admission to dance, music, award, recognized sports event, planetarium → if the ticket charges is upto ₹500/per person. <input type="checkbox"/> Admission to museum, national park, zoo, tiger reserve/sanctuary, protected monuments. <input type="checkbox"/> Services of player, referee, coach, team manger or umpire to recognized sports body <input type="checkbox"/> Services provided to one recognized sports body to another. <input type="checkbox"/> Services related to FIFA U-17
15.	Charitable/Religious trust	<input type="checkbox"/> Public health- Care and counselling of – terminally/mentally/HIV/AIDS afflicted/alcohol or narcotics drugs addicted person; <input type="checkbox"/> Public awareness -preventive health, family planning, prevention of HIV infection <input type="checkbox"/> Advancement of religion, spirituality, yoga, education, skill development, <input type="checkbox"/> Educational/skill development related to -abandoned, orphaned/ homeless children, prisoners, person aged 65+ in rural area, physically/mentally abused/traumatized person, <input type="checkbox"/> Preservation of environment, watershed, forests and wild life. <input type="checkbox"/> Conduct of religious ceremony, renting of religious premises/shops charges less than 10,000/per day, renting of rooms charges less than ₹1000. <input type="checkbox"/> Kailash Mansarovar/ Haj Pilgrimage services by Kumanon Mandal Vikash Nigam Ltd/ Haj Committee.
16.	Services Provided by/to Government or Governmental authority	Provided by Govt. <input type="checkbox"/> Provided to non-business entity/ business entity having turnover less than 20/10 lakhs (last year) <input type="checkbox"/> One Government/UT/Local authority to another <input type="checkbox"/> Services for which consideration does not exceed ₹5000 per transaction/per F.Y in case of continuous supply. <input type="checkbox"/> Registration under any law, testing, passport, VISA, license, certificate - birth/death, worker/consumer safety etc., related services <input type="checkbox"/> Right to use natural resources to individual farmer <input type="checkbox"/> Fines/liquidated damages received for non-performance of contract <input type="checkbox"/> Merchant overtime charges w.r.t import/export of cargo. <input type="checkbox"/> Services by Govt. authority w.r.t activity entrusted to a municipality/Panchayat <input type="checkbox"/> Central Govt's Share of profit from license to explore petroleum. <input type="checkbox"/> Old-age home facility for resident aged 60 year or more, if consideration upto ₹25,000 p.m, provided by CG/SG/Ch. Trust u/s. 12AA of IT Act. <input type="checkbox"/> Services of guaranteeing loans from banks by CG/SG/UT to their undertakings/PSU

		<ul style="list-style-type: none"> ❑ Intermediary services of collecting royalty by ERCC on behalf of State Govt. is exempt to the extent GST deposited by mining lease holders on royalty [excess if any, is taxable in the hands of ERCC under RCM]. <p>Always taxable: services of Postal Department (other than basic mail services, one Dept. to other postal service), Port/Airport services, renting of immovable property to business entity, transportation of goods/passenger.</p> <p>Provided to Govt.</p> <ul style="list-style-type: none"> ❑ Pure service/composite services (value of goods does not exceed 25%) in relation to function entrusted to local authority/ panchayat. ❑ Services of Fair price shop under PDS. ❑ Services of Govt. entity against Govt. Grant ❑ Services of insurance where entire premium paid by Govt.
17.	Insurance/re-insurance Services	<ul style="list-style-type: none"> ❑ All Govt. Sponsored Insurance, pension, health Scheme for General Public. [such as PM Jan Dhan Yojana, PM Jeevan Jyoti Bima Yojana, Jan Arogya Bima Policy, PM Fasal Bima yojana, Niramaya Health Insurance Scheme, Aam Aadmi Bima Yojana, Naval Group Insurance etc.] ❑ Micro insurance having maximum sum assured ₹2,00,000
18.	Services of Various authority/ unions/ associations/agency	<ul style="list-style-type: none"> ❑ IRDA, SEBI, ESI corporation, EPFO, GSTN, Foreign diplomatic mission, National Pension System (NPS) Trust, Food Safety and Standards Authority of India (FSSAI), Coal Mines Provident Fund Organisation, Collection of Atal pension Yojana, or other pension scheme of Govt., ❑ trade union, housing society membership fee upto ₹7500 p.m. ❑ import of services by UNO/specified international organisation for their official use/ by foreign diplomatic mission/consular post in India for their official/personal use.
19.	Other Exempted services	<ul style="list-style-type: none"> ❑ Independent Journalist, Press trust of India, United news of India ❑ Public convenience services like toilets, washroom etc. ❑ Slaughtering of animals ❑ Services of transfer of a going concern ❑ Transit cargo services to Nepal and Bhutan ❑ Toll charges to access to road/bridge ❑ Loading, unloading, packing, storage, warehousing of rice ❑ Warehousing of minor forest produce ❑ Organisation of business exhibition held outside India ❑ Tour operator services - foreign tourist + entire tour outside India. ❑ Import of services by Govt./individual for non-business purpose, for charitable trust u/s. 12AA for charity purpose [except OIDAR service, transportation of goods services by a vessel] ❑ Information services under RTI Act, ❑ intermediary of financial services in a SEZ with IFSC. ❑ Royalty or license w.r.t import of temporary transfer of IPR, which is included in customs valuation of imported goods. ❑ Services supplied by an establishment of a person in India to any establishment of that person outside India, (treated as distinct persons as per IGST Act) ❑ Services of rehabilitation professionals at medical establishment, educational institution, rehabilitation centres established by CG,SG,UT, Ch.trust u/s. 12AA. ❑ Transfer of TDR/FSI/long-term lease of land by land owner w.r.t constructed flats which are sold before completion certificate and GST on un-booked flats is paid by builders. ❑ Electricity transmission/distribution by Govt. approved electricity transmission/ distribution utility (DISCOMS) ❑ Construction/installation of infrastructure services by electricity distribution utilities for extending electricity network upto tube well of farmer for agri-use. ❑ Services of unincorporated/registered non-profit entity → engaged in welfare of labour/farmer, promotion of trade, business, agriculture, art, culture, sports, etc., protection of environment → if fee from own member upto 1000 p.a/per member