

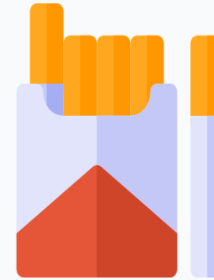
Exemptions

Levy



Alcohol Liquor for Human Consumption

Power to tax remains with the State Government



Tobacco

Part of GST but the Central Government Has to power to levy under Additional Excise Duty



Petroleum Products

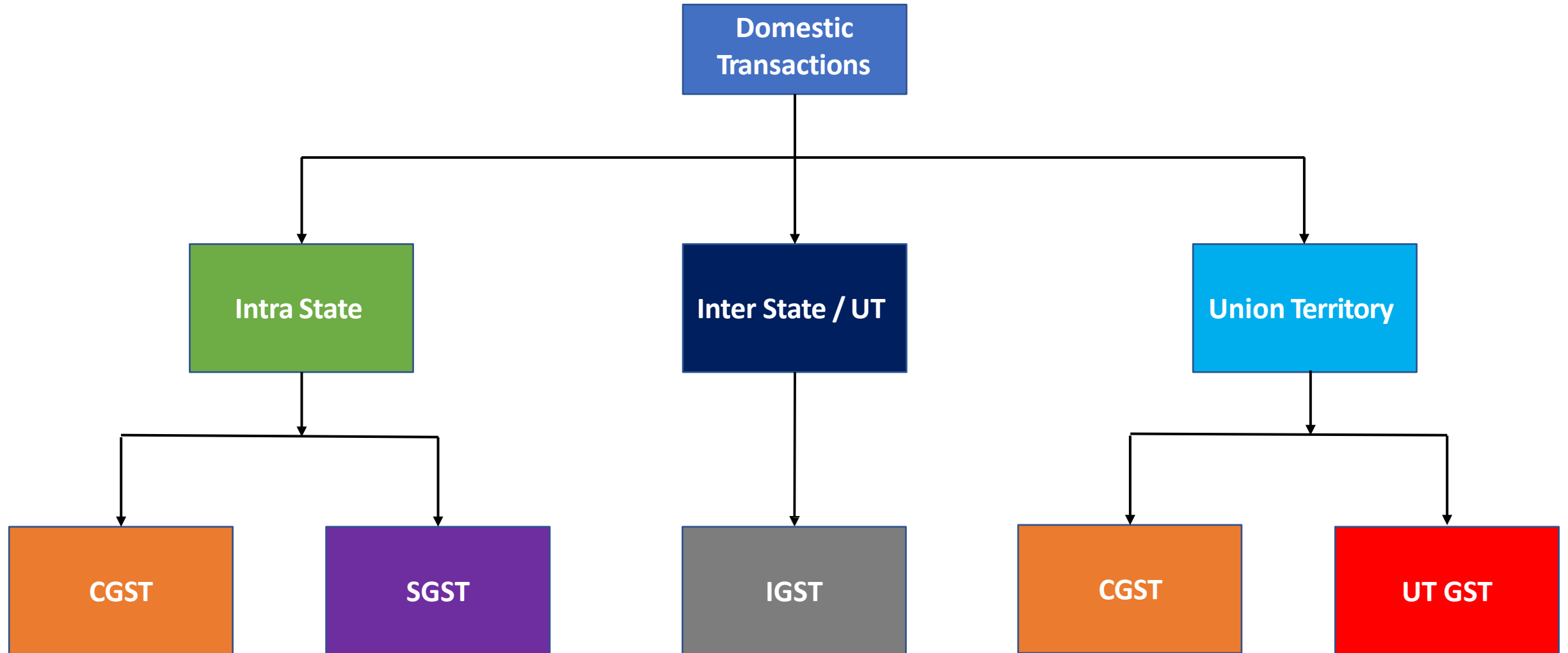
GST Council to decided the date from which these products will be brought into GST – Crude Oil, Diesel, Petrol, Natural Gas & ATF



Entertainment Tax

Entertainment Tax can be levied by the local bodies

Levy



Exemptions

Section 2(47) – “exempt supply” means supply of any goods and/ or services which attract nil rate of tax; or which may be exempt from tax under Section 11 or Section 6 of IGST Act and includes non-taxable supply

Section 2(78) – “non-taxable supply” means a supply of goods and/or services which is not leviable to tax under this Act or IGST Act

Section 16(1) of IGST Act – “zero-rated supply” means any of the following supplies of goods and/or services, namely - Export of goods and/or services
Supply of goods and/or services to a SEZ developer or an SEZ unit

Exemptions



For Public Interest

01



By way of issue of notification

02



On recommendation from the Council

03



**Absolute/ conditional exemption may before
any goods or services**

04



Exemption by way of special order

05

Exemptions

Example for Absolute Exemption

1. The Central Government has exempted the tax payable under the CGST/ UTGST/ IGST Acts by any taxable person on the supply of “salt” with effect from 01.07.2017.
2. Transmission or distribution of electricity by an electricity transmission or distribution utility

Exemptions

Illustrations for Conditional Exemptions:

1. The Central Government has exempted the tax payable under the CGST/UTGST/IGST Acts by any taxable person on the supply of "Services by a hotel, inn, guesthouse, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of unit of accommodation less than ` 1000/-per day". – this has been now withdrawn

Exemptions

Sec.11–Illustration

Notification Issued u/s 11(1): Conditional, partial exemption

Intra-state supplies of goods or services or both received by a registered person from an unregistered person is exempted from payment of tax under reverse charge provided the aggregate value of such supplies received by a registered person from all or any of the suppliers does not exceed ` 5000/- in a day.

[Notification No.08/2017-CentralTax(Rate) dated 28.06.2017] – this has been withdrawn

Exemptions

Statutory Provisions

9(1)

There shall be levied a tax called CGST on all intra-state supplies of goods or services or both Except on the supply of alcoholic liquor for human consumption

9(2)

The central tax on the supply of petroleum crude, HSD, Motor Spirit (petrol), natural gas and aviation turbine Fuel shall be levied with effect from such date as may be notified

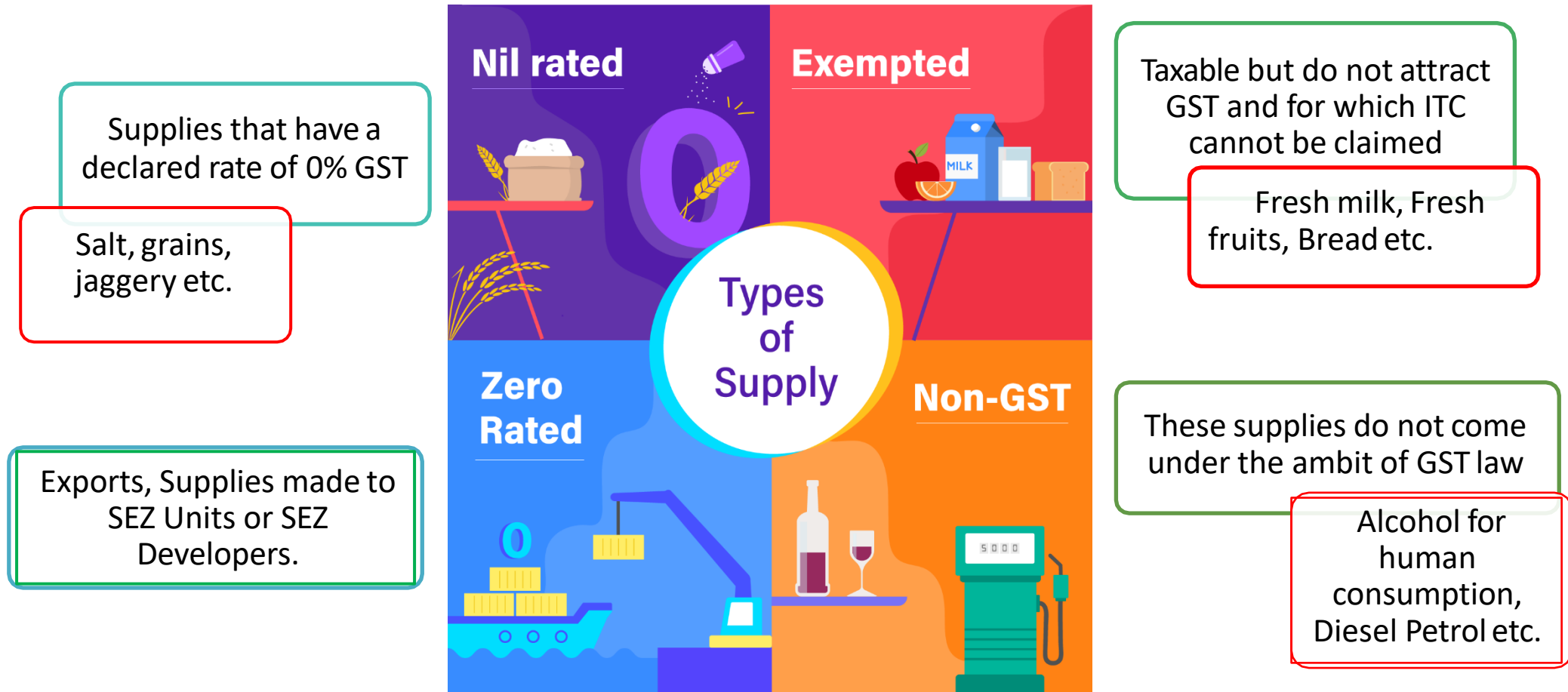
9(3)

The Government may recommendation of the council notification, special categories of supply of goods or services Or both, the tax on which shall be paid Reverse Charge basis by the Recipient

9(4)

The Central Tax on these supply of taxable goods or services or both by supplier, who is not registered, to a registered A person shall be paid by such a person on a Reverse Charge basis by the Recipient

Zero Rated, Nil Rated, Exempt & Non-GST Supplies



Upsides and Downsides

Upsides

- No GST is levied on output prices and the goods or services become cheaper for the consumer.
- The supplier is freed from the hassle of computing GST on output supplies considering its valuation, place of supply etc
- No record of taxes is required to be maintained by the suppliers
- No hassle of matching of input tax credit to the consumer

Downsides

- ITC on inputs becomes part of cost of supplier thereby becoming an invisible barrier to the seamless credit in the value chain
- GST on input supplies of the supplier is still to be borne by the consumer and thus, some GST is inherent in the price of the exempt goods or services.

Exempted Goods



Live fish (0301)



Fresh Milk (0401)



Potatoes (0701)



Grapes (0806)



Indian National Flag (63)



Plastic Bangles (3926)

Exempted Services

Sarvsewa Trust, a charitable trust registered under section 12AA of the Income-tax Act, 1961, has organized a Skill Development Programme for old age people over the age of 65 years residing in Bangalore city (an urban area).

Services provided by Sarvsewa Trust do not fall within the purview of 'charitable activities'. The activities relating to the advancement of skill development relating to persons over the age of 65 years are covered under the definition of 'charitable activities' only when such persons are residing in a rural area.

Exempted Services

KMVN supplies numerous services, namely, medical facilities, catering services, security, accommodation services, etc. to the pilgrims undertaking Kailash-Mansarovar pilgrimage. Such services provided by KMVN in respect of the religious pilgrimage to Kailash-Mansarovar are covered under entry 60 and thus, are exempt.

Bhavyajyoti Foundation, a charitable trust registered under section 12AA of the Income-tax Act, 1961, has organized a 'Meditation Camp' for the old age people. GST would be exempt on the same as services provided by entity registered under section 12AA of the Income-tax Act, 1961 by way of advancement of religion, spirituality or yoga are exempt.

Exempted Services

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—



AGRICULTURAL RELATED SERVICES

Services by way of fumigation in a warehouse of agricultural produce.

Renting or leasing of agro machinery or vacant land

Moolchand has leased out to a farmer – Tulsidas - a vacant land for agriculture. The land has a greenhouse and a storage shed which are incidental to its use for agriculture. Leasing of vacant land with a greenhouse and a storage shed which is incidental to its use for agriculture is exempt from GST.

Renting or leasing of agro machinery or vacant land tem (d) of the entry exempts renting or leasing of agro machinery or vacant land with or without a structure incidental to its use.



Exempted Services - Education

Education services provided	Covered in sub-clause (ii)	Reasons
Conduct of degree courses by colleges, universities or institutions	✓	These courses lead to grant of qualifications recognized by law
Training given by private coaching institutes	✗	Such training does not lead to grant of a recognized qualification.
Education as a part of a prescribed curriculum for obtaining a qualification recognized by a law of a foreign country	✗	Only a course recognized by an Indian law is covered herein.

The term 'education as a part of curriculum for obtaining a qualification recognised by any law for the time being in force'

Private coaching centres or other unrecognized institutions, though self-styled as educational institutions, would not be treated as educational institutions under GST and thus cannot avail exemptions available to an educational institution.

Exempted Services

No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Goods	Rate (%)	Condition
10	Heading 9954	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 or Pradhan Mantri Awas Yojana.	Nil	NII
11	Heading 9954	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.	Nil	NII

Exempted Services - Education

No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Goods	Rate (%)	Condition
12	Heading 9963 or 9972	Services by way of renting of residential dwelling for use as residence.	Nil	NII
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (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 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,-	Nil	NII

Exempted Services - Education

No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Goods	Rate (%)	Condition
14	Heading 9963	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent	Nil	Nil
15	Heading 9964	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-air conditioned 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.	Nil	Nil

Exempted Services - Education

No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Goods	Rate (%)	Condition
22	Heading 9966 or Heading 9973	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods.	Nil	Nil
As per Notification 2/2018- Central Tax Rate, dated 25.01.18 against serial number 22, in the entry in column (3), after item (b), the following items shall be inserted, namely				
22	Heading 9966 or Heading 9973	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods. (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.	Nil	Nil

Exempted Services - Education

No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Goods	Rate (%)	Condition
26	Heading 9971	Services by the Reserve Bank of India.	Nil	Nil
“ Reserve Bank of India ” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);				
27	Heading 9971	Services by way of— (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorized dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil

Exempted Services – Health Care

health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but 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;

“authorised medical practitioner” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;

No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Goods	Rate (%)	Condition
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil

Branded or unbranded

Tripura High Court



Exempted Services - Electricity

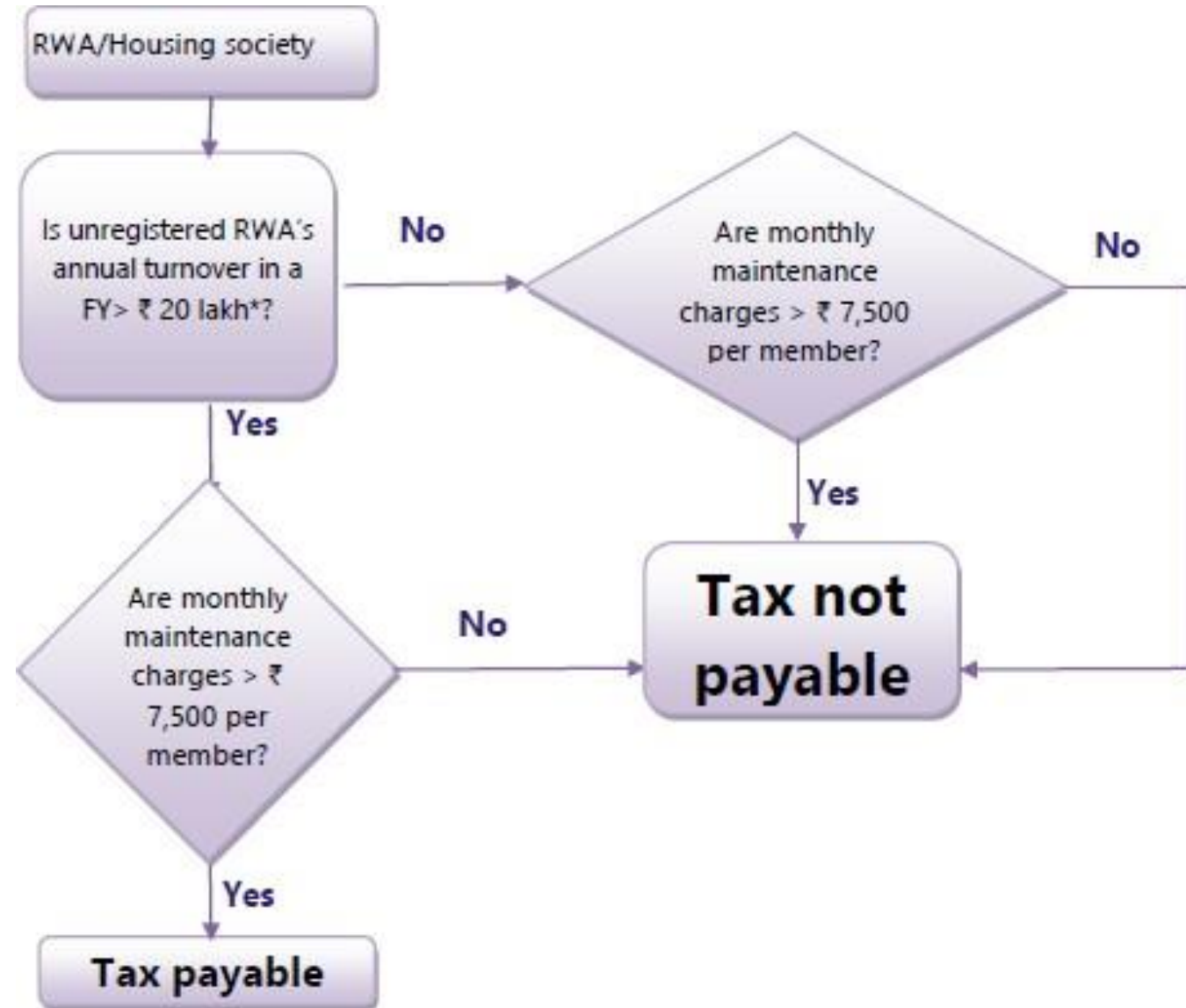
Transmission/distribution of electricity by an electricity transmission/ distribution utility.

However, in this regard CBIC has clarified that the other services provided by DISCOMS (distribution companies) to consumer against charges are liable to GST such as,-

- Application fee for releasing connection of electricity; Rental Charges against metering equipment;
- Testing fee for meters/transformers, capacitors etc.;
- Labour charges from customers for shifting of meters or shifting of service lines; charges for duplicate bill [Circular No. 34/8/2018 GST dated 01.03.2018].

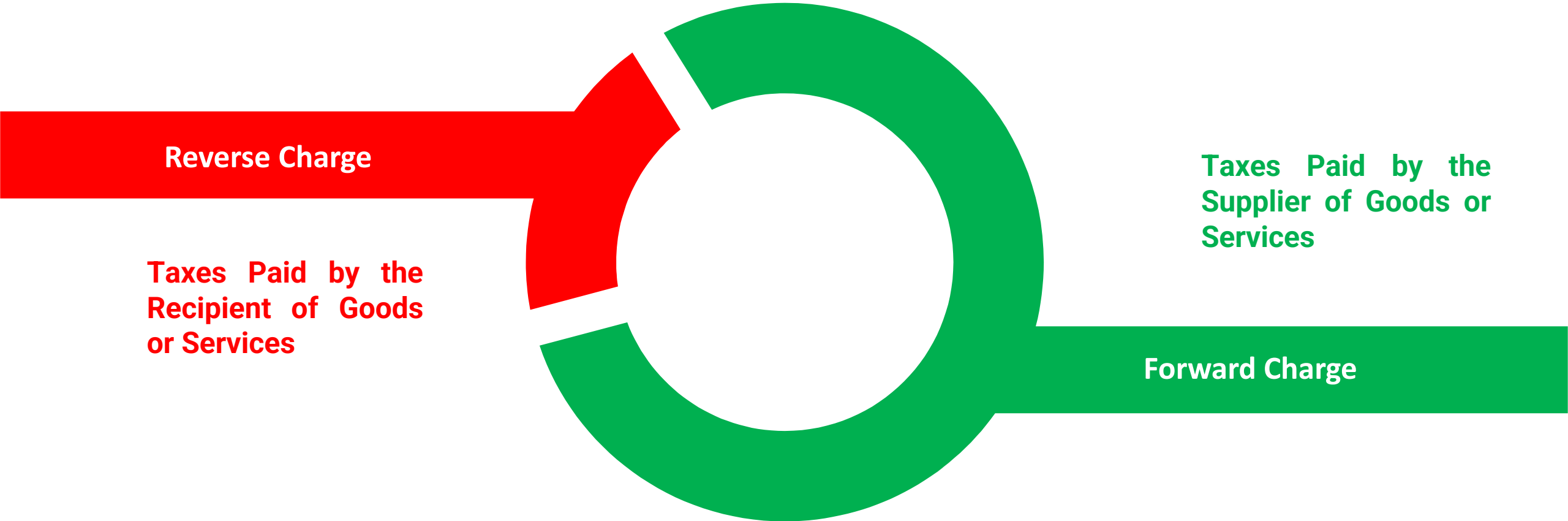
Exempted Services - Electricity

Apartment Maintenance




REVERSE CHARGE

Tax Liability

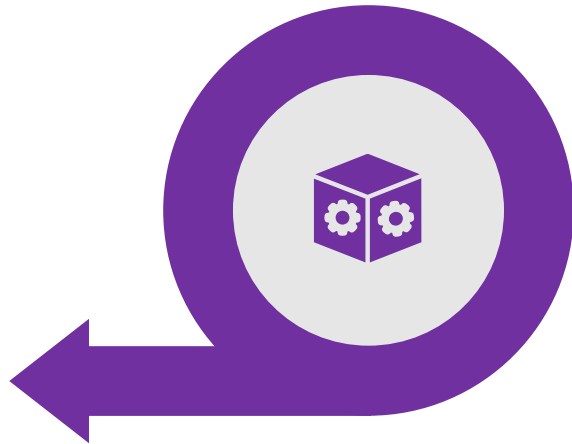


Reverse Charge

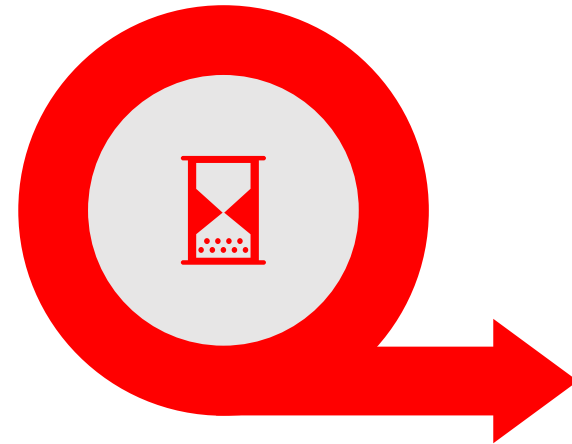


Purchase of goods or
services or both from
Unregistered
Taxpayers or notified
goods or services

Reverse Charge



Notified List of Goods & Services
- Section 9(3)



Inward Supplies from Un-registered Tax
payers – Section 9(4)

Reverse Charge – why?

1 Increase Tax base

2 Cost of Compliance

3 Cost of Tax Administration

Reverse Charge

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
2	Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.	An individual advocate including a senior advocate or firm of advocates	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal	Any business entity located in the taxable territory.

Reverse Charge

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
4	Services provided by way of sponsorship to any body corporate or partnership firm	Any person	Any body corporate or partnership firm located in the taxable territory.
5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) 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 Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.

Reverse Charge

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business	An insurance agent	Any person carrying on insurance business, located in the taxable territory
8	Services supplied by a recovery agent to a banking company or a financial institution or a nonbanking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.

Reverse Charge

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory. ”;
	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.”.

Reverse Charge

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
8	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory
	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.”.

Reverse Charge

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
11	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
12	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.

Reverse Charge

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
14	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, - (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.	Any person other than a body corporate	A registered person, located in the taxable territory.”;

Reverse Charge

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any Person	Promoter
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any Person	Promoter

Reverse Charge

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub -section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher	Author	<p>Publisher located in the taxable territory:</p> <p>Provided that nothing contained in this entry shall apply where, - (i) the author has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay central tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Central Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Central Goods and Service Tax Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher. ”;</p>

Reverse Charge

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Any body corporate located in the taxable territory.”.
16	Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.”

What is Goods Transport Agency (GTA)?

“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.

Note:

- If a consignment note is not issued by the transporter, the service provider will not come within the ambit of goods transport agency.
- If a consignment note is issued, it indicates that the lien on the goods has been transferred to the transporter and the transporter becomes responsible for the goods till it's safe delivery to the consignee.

Reverse Charge

Specified persons under RCM

Normally a service provider is required to pay taxes under forward charge, but if a GTA provides the services to the following persons, recipient of services is required to pay GST under reverse charge:

Factory registered under the Factories Act, 1948

A society registered under the Societies Registration Act, 1860 or under any other law

A co-operative society established under any law

A person registered under GST

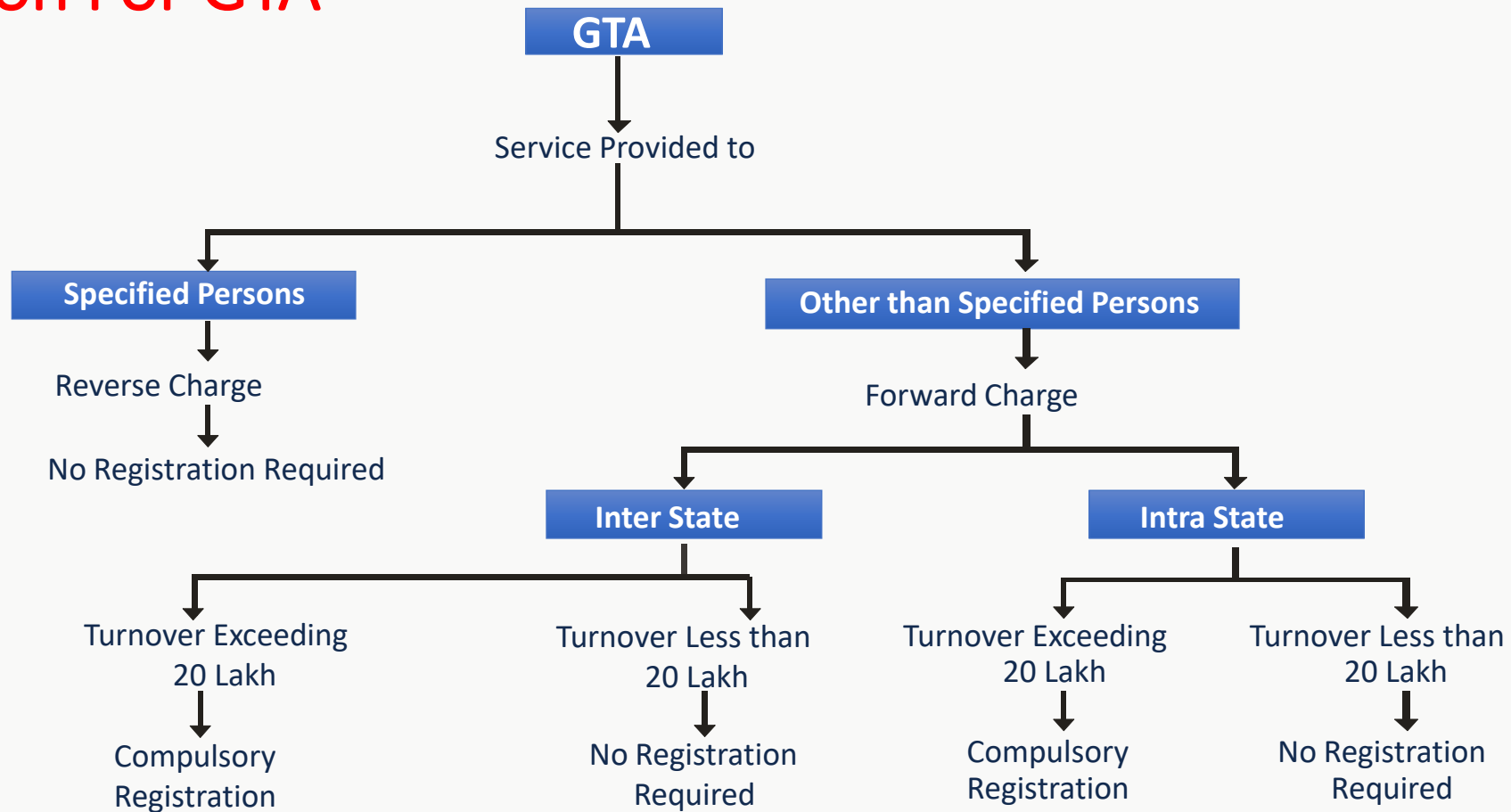
A body corporate established by or under any law

A partnership firm/LLP whether registered or not (including AOP)

Casual taxable person

Reverse Charge

Registration For GTA



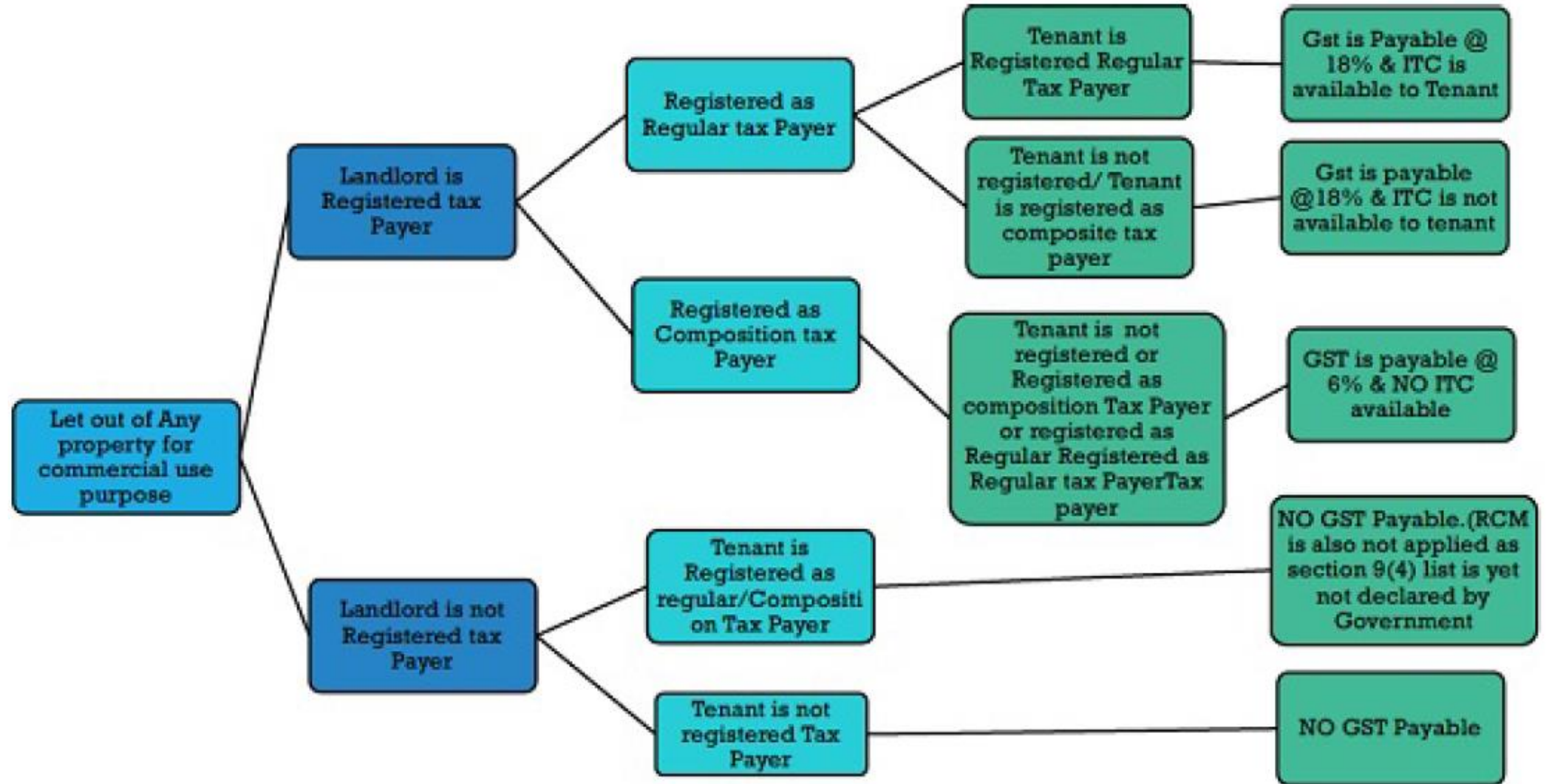
Reverse Charge

RCM on Rent

Particulars	Service provider	Service receiver	Taxable/ exempt
Service by way of renting of residential dwelling for use as a residence	Registered	Registered	Taxable [GST is payable by the service receiver under reverse charge]
Service by way of renting of residential dwelling for use as a residence	Unregistered	Registered	Taxable [GST is payable by the service receiver under reverse charge]
Service by way of renting of residential dwelling for use as a residence	Registered	Unregistered	Exempted [as per notification no. 04/2022-Central Tax (Rate) dated 13th July 2022]
Service by way of renting of residential dwelling for use other than residence	Registered	Registered/ Unregistered	Taxable as forward charge

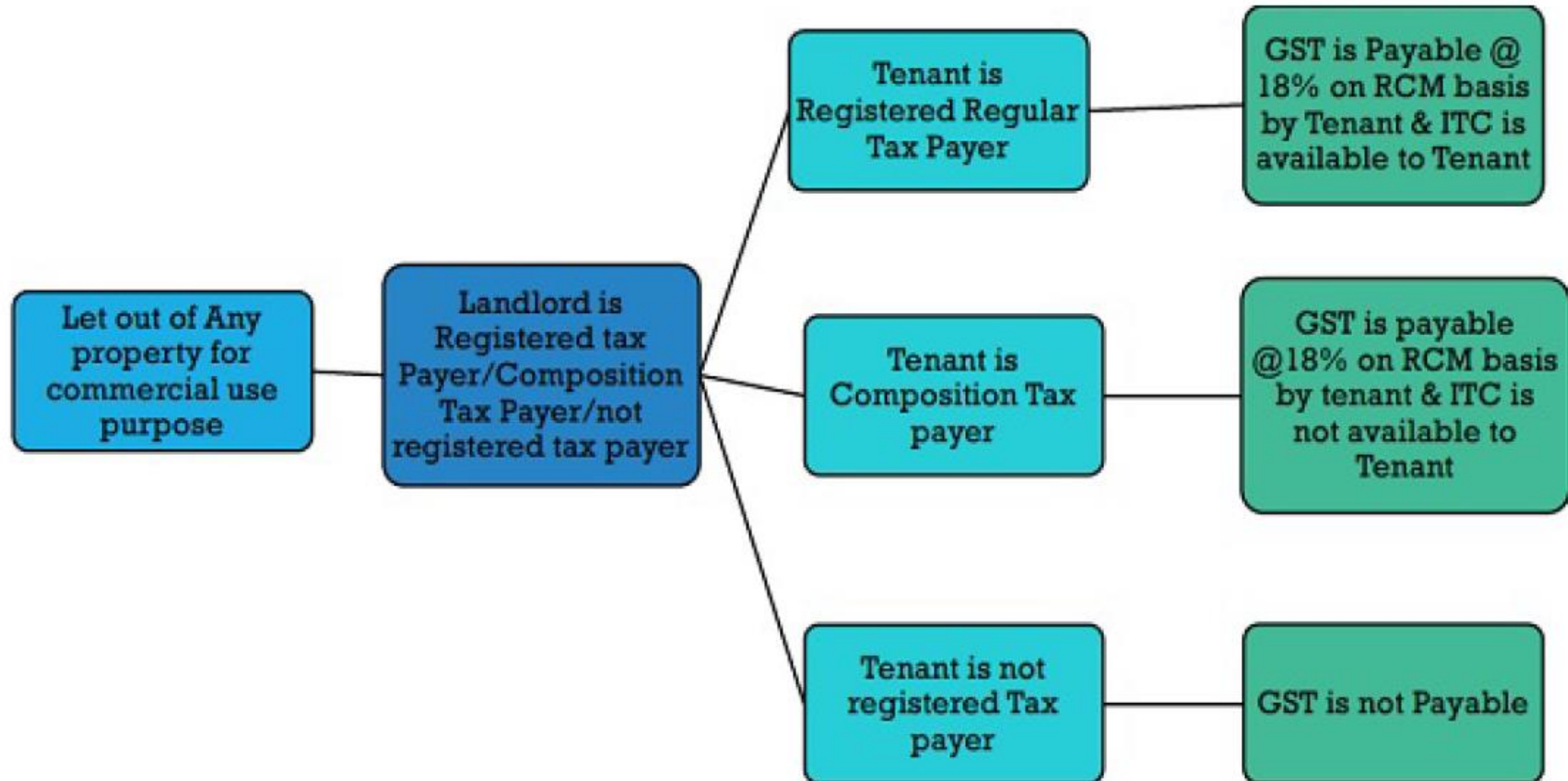
Reverse Charge

Rent – Commercial Purpose



Reverse Charge

RCM on Rent – Residential Purpose



Reverse Charge

RCM – u/s 9(3) : Notified Goods

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
1	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3	Tobacco leaves	Agriculturist	Any registered person
4	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm yarn	Any registered person
5	Raw cotton	Agriculturist	Any registered person
6	Supply of lottery	State Government, Union Territory or any local authority	Lottery distributor or selling agent
7	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

CMA B Mallikarjuna Gupta

B. Com, ACMA, MFM, M.IOD, PGDCS

Certified Product Manager from Indian School of Business

Over two decades of experience in the areas of Taxation, GST, Product Management, Brand Management, Finance, Accounting, Sales, Operations, Marketing, Project Accounting ERP & BI Implementation. Worked for Oracle, Infor, Logo, Systime & Dempo Group. Designed & implemented a Costing system for a Steel Plant, Biaxially Oriented Polypropylene (BOPP) & Upholstery plant. Certified Product Manager for **Indian School of Business (ISB)**

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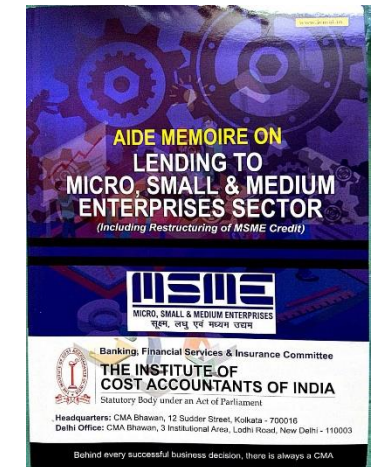
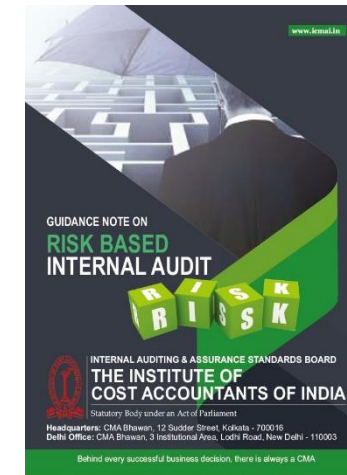
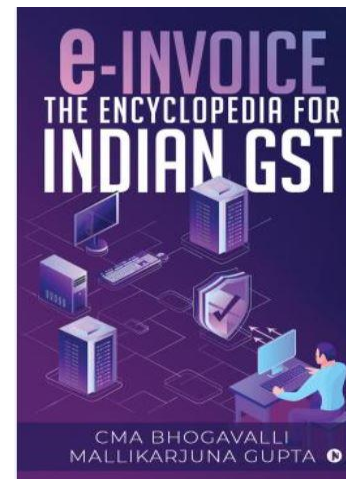
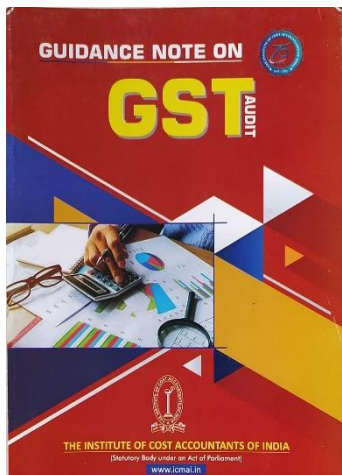
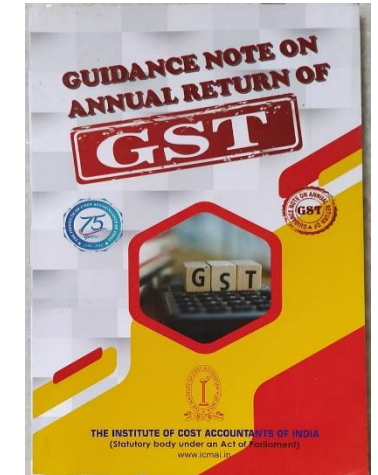
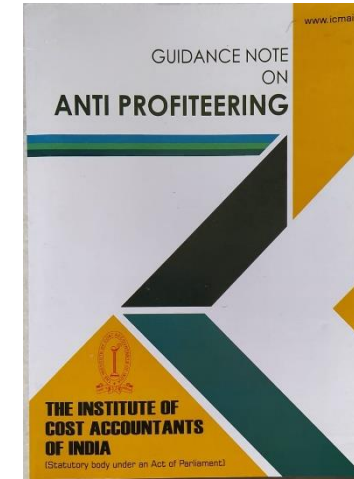
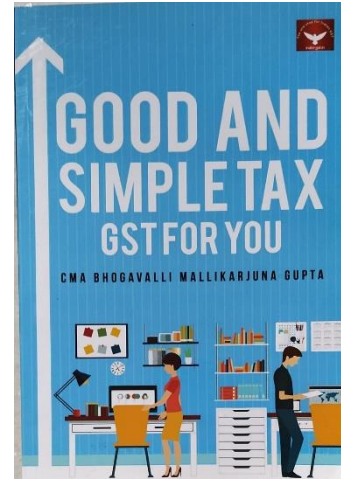
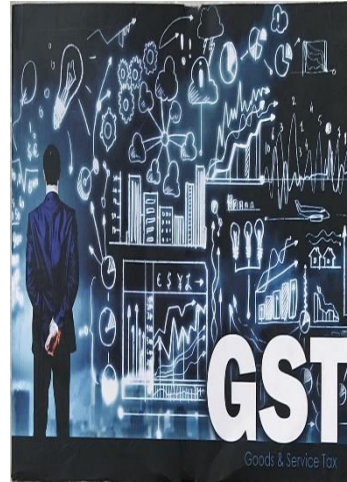
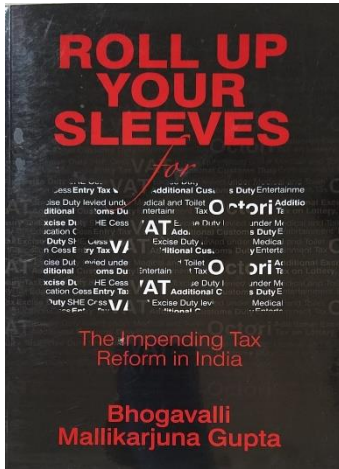
- GST Grievance Redressal Committee – Telangana
- Member – MSME & Startups Promotion Board at Institute of Cost Accountants of India, Kolkata
- Expert Member of Technology Development Fund Scheme of DRDO
- Co-Chair for Customs & GST Committee at Federation of Telangana Chamber of Commerce & Industry (FTCCI)
- Member - Regional Advisory Committee, Dattapanth Thengadi National Board for Workers Education and Development, Ministry of Labour and Employment, Govt. of India.
- Resource Person/Faculty - Institute of Cost Accountants of India, Regional Training Institute (CAG Auditors), National Academy of Customs, Indirect Taxes & Narcotics, Indian Navy, and National Institute for Micro Small and Medium Enterprises (NI-MSME)
- Served as a Member at National Council for Indirect Taxes at ASSOCHAM and at the Institute of Cost Accountants of India at the Central Council Level & Chapter Level



AWARDS/RECOGNITIONS

- Conferred the Indian Achievers' Award 2021 - In Recognition of Outstanding Professional Achievement & Contribution in Nation Building
- GUINNESS WORLD RECORDS title holder as a team member for the “Most people running up a single mountain.”
- Selected one among the 100 Digital Influences for 2020 by [YourStory](#)
- His podcasts find place in the top 10 Taxation podcasts in India for 2021
- Recognized by the Cyberabad Police for Traffic Volunteering for 100 hours & for conducting drunken drive.

Books – Authored/Co Authored





presented to

CMA Bhogavalli Mallikarjuna Gupta
Founder
INDIA-GST.IN

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