

Circular No. 152/08/2021-GST

Dated – 17th June, 2021

**Clarification regarding rate of tax applicable on construction services provided to a Government Entity,
in relation to construction such as of a Ropeway on turnkey basis**

works contract service provided by way of construction such as of rope way shall fall under entry at sl. No. 3(xii) of notification 11/2017-(CTR) and attract GST at the rate of 18%.

For more details, please follow: https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_152.pdf