

Circular No. 164/20/2021-GST

Clarifications regarding applicable GST rates & exemptions on certain services

Dated – 6th October, 2021

CBIC has clarified GST rates Services by cloud kitchens/central kitchens, Supply of ice cream by ice cream parlors, Coaching services to students provided by coaching institutions and NGOs under the central sector scheme of Scholarships for students with Disabilities, Satellite launch services provided by NSIL, Overloading charges at toll plaza, Renting of vehicles by State Transport Undertakings and Local Authorities, Services by way of grant of mineral exploration and mining rights attracted GST, Admission to amusement parks having rides etc., Services supplied by contract manufacture to brand owners or others for manufacture of alcoholic liquor for human consumption.

For more details, please follow:

[https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular%20No.%20164 2021 GST.pdf;jsessionid=66A236C1211DB01D189CB83DAA2A39D4](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular%20No.%20164%202021%20GST.pdf;jsessionid=66A236C1211DB01D189CB83DAA2A39D4)