

<i>Service Code</i>	<i>Nature of service</i>	<i>GST Rate</i>
99836	Sale of space for advertisement in print media	5% with full ITC.
99855	Tour operator services	5% without ITC if bill is for gross amount including accommodation and transportation charges [tour operator services provided to foreign tourist wholly outside India are exempt]
9986	Support services to Agriculture, forestry, fishing, animal husbandry upto first stage	Nil
9987	Maintenance, repair and installation (except construction) services, other than house keeping where tax is paid by electronic commerce operation @ 5% without ITC)	18%
9987	Maintenance, repair or overhaul service in respect of aircrafts, aircraft engines and other aircraft components or parts supplied to a person for use in course or furtherance of business	5% (w.e.f. 1-4-2020)
9987	Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	5% (w.e.f. 2-6-2021)
9988	Job work	(A) printing of newspapers and books, textile and textile products, precious stones, jewellery, handicrafts, food items – 5%. (B) Job work on diamonds – 1.5% (C) tailoring – 5% (D) Bus body building – 18% (E) Other manufacturing services, publishing, printing and reproduction services, material recovery services - 18% (F)

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		Job work of manufacture of alcoholic liquor – 18% [w.e.f. 1-10-2021] (G) Other job work when inputs received from registered person – 12% (H) Other job work when inputs received from un-registered person – 18%
9992	Services by recognized educational institutions to students, faculty and staff	Exempt
9993	Health care and medical services	Exempt. However, if room rent (other than ICU) is more than Rs. 5,000, GST applicable @ 5% [amendment w.e.f. 18-7-2022]
9994	Public Conveniences	Exempt
999591	Conducting of Religious ceremony	Exempt
999598	Services of housing society and Resident Welfare Association to members	Exempt upto Rs. 7,500 per member per month.
9996	Recreational, cultural and sporting services where consideration not more than Rs. 500	Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event (c) recognised sporting event (d) <i>planetarium</i> , where the consideration for admission is not more than Rs. 500 per person - Exempt
9996	Recreational, cultural and sporting services	(A) Admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet – 18% (B) casinos or race clubs or any place having casinos or race clubs - 28% (w.e.f. 1-10-2021) (C) Admission to exhibition of cinematograph films where price of

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		admission ticket is more than one hundred rupees - 18% (D) Admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less - 12% (E) Admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama <i>or planetarium</i> , - 18% (CGST 9% and SGST 9%) or IGST rate 18% w.e.f. 1-7-2017 [The words in italics inserted w.e.f. 22-8-2017] [for exemption when admission fee is less than Rs. 500, see below]. (F) All other recreational, cultural and sporting service - 18%
9996	Circus, dance, drama, award function, musical performance, sports event, planetarium	Following services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event (c) recognised sporting event (d) planetarium, <i>are exempt if the consideration for admission is not more than Rs. 500 per person</i>
99969	Race course and gambling	(A) Race course and services of totalizator or licenses book-maker - 28% with full ITC (B) Gambling - 28% with full ITC.

15. Exemption from IGST on certain imports

- ◆ IGST is payable on imports. There are various imports which are exempt from basic customs duty by way of exemption notifications issued under section 25(1) of the Customs Act. In case of some such imports, IGST has been exempted.
- ◆ These exemptions relate to imports by diplomatic missions, UN Agencies, ATA carnet, samples, paper money, re-imports, repairs, goods in transit to and from Nepal and Bhutan, postal parcel upto Rs. 1,000, baggage, one laptop as baggage.

- ◆ Imports by SEZ Unit and SEZ developer will be exempt from IGST. EOU/STP/EHTP/BTP units also can import goods without payment of IGST. Supplies to EoU by DTA unit are also exempt from GST subject to procedures and conditions.
- ◆ There is no exemption from IGST to IT and telecom products.
- ◆ IGST and GST Compensation Cess will not be payable on (a) imports under Advance Authorisation and EPCG and (b) imports by EoU.

16. Who is liable to pay GST

- ◆ Person whose supplies of goods or services or both are more than Rs. twenty lakhs per annum is required to pay GST. In case of North Eastern States, Jammu and Kashmir, Himachal Pradesh and Uttarakhand, this limit is Rs. ten lakhs.
- ◆ He is required to register with GST Authorities. He has to apply electronically and submit his PAN details, address proof, details of constitution etc.
- ◆ Persons whose turnover is less than Rs. 150 lakhs per annum can opt to pay tax under composition scheme. The rates are - CGST + SGST/UTGST - 1% for manufacturers and traders and 5% for restaurants. They cannot make inter-State supplies of goods but can make inter-State supply of services.
- ◆ Once registered, GST is payable even if value of turnover is less than 20 lakhs (or 10 lakhs in case of some States).

17. Reverse charge

- ◆ Normally, tax is payable by supplier of goods or services or both. However, in some cases, the recipient is made liable to pay tax. This is termed as 'reverse charge'.
- ◆ When tax is payable under reverse charge basis, the exemption available to small taxable persons (20 or 10 lakhs) is not available.
- ◆ When tax is payable under reverse charge basis, it has to be paid through electronic cash ledger only. Input Tax Credit cannot be utilized to pay tax in case where tax is payable under reverse charge.
- ◆ Once tax is paid, its input tax credit is available if such supply of goods or services or both are otherwise eligible for input tax credit.
- ◆ In case of supply of goods - some goods are under reverse charge, as specified in Notification Nos. 4/2017-CT (Rate) and 4/2017-IT (Rate) both dated 28-6-2017 effective from 1-7-2017.
- ◆ Services which are subject to reverse charge have been specified in Notification Nos. 13/2017-CT (Rate) and 10/2017-IT (Rate)

both dated 28-6-2017, effective from 1-7-2017. The list in IGST notification has two additional items - (a) Import of Services and (b) Inward Ocean transport. These are not included in CGST notification as only IGST applies on these two activities.

Supply of raw cotton to cooperatives attract GST rate of 5% under RCM - Supply of raw cotton, including kala cotton, from agriculturists to cooperatives is a taxable supply. Such supply of raw cotton by agriculturist to the cooperatives (being a registered person) attracts 5% GST on reverse charge basis. However, in view of prevailing genuine doubts, the issue for the past periods prior to 1-8-2023 is hereby regularized on "as is basis" – *CBIC Circular No. 200/12/2023-GST dated 1-8-2023*.

Provisions relating to reverse charge on goods as on 1-1-2023 are as follows:

Sr. No.	Tariff item, sub-heading, heading or Chapter	Description of goods	Supplier of goods	Recipient of goods
1	0801	Cashew nuts (not shelled or peeled)	Agriculturist	Any registered person
2	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3	2401	Tobacco leaves	Agriculturist	Any registered person
3A [substituted w.e.f. 1-1-2023]	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely:- (a) Of peppermint (Menthapiperita); (b) Of other mints : Spearmint oil (exmenthaspicata), Water mint-oil (exmentha aquatic), Horsemint oil (exmenthasylvestries), Bergament oil (exmentha citrate), Menthaarvensis	Any unregistered person	Any registered person
4	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons	Any registered person

Sr. No.	Tariff item, sub-heading, heading or Chapter	Description of goods	Supplier of goods	Recipient of goods
4A [Inserted w.e.f. 15-11-2017]	5201	Raw Cotton	Agriculturist	Any registered person
5	–	Supply of lottery	State Government, Union Territory or local authority	Lottery distributor or selling agent
6 [Inserted on 13-10-2017]	Any Chapter	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
7 [Inserted on 28-5-2018]	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person

Supply of services liable for reverse charge as on 1-1-2023

Supplier of service and category of service	Recipient of service and rate of tax
1. (w.e.f. 18-7-2022) Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to-(a) any factory registered under or governed by the Factories Act, 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; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or (e) any body corporate established, by	1. (w.e.f. 18-7-2022) The recipient is liable if he is located in taxable territory, <i>except where the GTA (supplier of service) is opting to pay tax under forward charge @ 12% [6% plus 6%] or 5% [2.5% plus 2.5%].</i> [The amendment in italics has been inserted w.e.f. 22-8-2017]. If GTA charges GST in his tax invoice and pays IGST @ 12% [or CGST @ 6% plus SGST/UTGST @ 6%] or IGST @ 5% [or CGST @ 2.5% plus SGST/UTGST @ 2.5%], the recipient is not liable to pay GST under reverse charge w.e.f. 22-8-2017. If GTA is unregistered or does not charge GST in his invoice, the recipient is liable to pay IGST @ 5% [or CGST @ 2.5% plus SGST/UTGST @ 2.5%]

<i>Supplier of service and category of service</i>	<i>Recipient of service and rate of tax</i>
<p>or under any law (“Body Corporate” has the same meaning as assigned to it in section 2(11) of the Companies Act, 2013) or (f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person.</p> <p><i>Nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, - (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 only for the purpose of deducting tax under section 51 of CGST Act and not for making a taxable supply of goods or services:</i></p> <p>Provided further that nothing contained in this entry shall apply where - (i) the supplier has taken registration under the CGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and (ii) the supplier has issued a tax invoice to the recipient charging Central Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.</p> <p>Annexure III - I/we have taken registration under the CGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year ____ under forward charge.</p> <p>Note - In case of services supplied by GTA to unregistered person or to</p>	<p>Note - The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification. Thus, he will be liable to pay tax under reverse charge.</p>

<i>Supplier of service and category of service</i>	<i>Recipient of service and rate of tax</i>
<p>Government agencies registered under GST only for purposes of TDS, the service is exempt. Thus, after 13-10-2017, the GTA itself is never liable to pay tax, <i>except where the GTA opts to pay tax under forward charge @ 5% [2.5% plus 2.5%] or 12% [6% plus 6%].</i></p>	
<p>2. Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.</p> <p><i>Explanation.</i>—Legal service means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.</p> <p>Corrigendum F No. 336/20/2017-TRU, GSR No. 1199(E) in respect of CGST and GSR No. 1200(E) in respect of IGST all dated 25-9-2017 [Since it is corrigendum, it will be retrospective w.e.f. 1-7-2017].</p>	<p>2. Any business entity located in the taxable territory—</p> <p>Note - The business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services.</p> <p>[Advocate service provided to business entity whose aggregate turnover is upto Rs. 20 lakhs are exempt, <i>vide</i> Sr. Nos. 45 Notification No. 12/2017-CT (Rate) and 9/2017-IT (Rate) both dated 28-6-2017, effective from 1-7-2017. In such cases, reverse charge will not apply]</p> <p>Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%.</p>
<p>3. Services supplied by an arbitral tribunal to a business entity.</p>	<p>3. Any business entity located in the taxable territory.</p> <p>Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%.</p>
<p>4. Services provided by any person by way of sponsorship to anybody corporate or partnership firm. Sponsorship and brand promotion services fall under 998397.</p>	<p>4. Anybody corporate or partnership firm located in the taxable territory (“Body Corporate” has the same meaning as assigned to it in section 2(11) of the Companies Act, 2013).</p> <p>Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%.</p>
<p>5. Services supplied by the Central Government, State Government, Union territory or local authority to a business entity <i>excluding</i>, -(1) renting of immovable property, and (2) services specified below-(i) services by</p>	<p>5. Any business entity located in the taxable territory</p> <p>[These services provided to business entity whose aggregate turnover is up to such amount in the preceding financial year as makes it eligible for</p>

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<p>the Department of Posts * (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.</p> <p>* The words were – ‘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’. These words have been omitted w.e.f. 18-7-2022.</p> <p>Thus, after 18-7-2022, postal department is liable to pay GST under forward charge in all cases (except few where exemption is available)</p> <p><i>Provision applies to these services received from Parliament, State Legislature, Courts and Tribunals also</i> - The provisions as applicable to Central Government or State Governments shall also apply to Parliament, State Legislatures, <i>Courts and Tribunals</i> - <i>Explanation</i> (h) to Notification No. 13/2017-CT (Rate) and 10/2017-IT (Rate) both dated 28-6-2017 inserted w.e.f. 1-1-2019. Words in italics inserted w.e.f. 1-3-2023 [Thus, those who receive these services from Parliament, State Legislature, <i>Court and Tribunals</i> will also be liable to pay GST under reverse charge].</p>	<p><i>exemption from registration under the CGST Act</i>, are exempt from GST lakhs. These services are also exempt if consideration does not exceed Rs. 5,000 <i>vide</i> Sr. Nos. 7 and 9 Notification No. 12/2017-CT (Rate) and Sr No. 47 of Notification No. 9/2017-IT (Rate) both dated 28-6-2017, effective from 1-7-2017. In such cases, reverse charge will not apply].</p> <p>Rate (in most of the cases) – IGST @ 18% or CGST 9% plus SGST/UTGST – 9%.</p> <p>Note – In case of service of renting of immovable property, reverse charge has been made applicable in cases where recipient of service is registered under CGST Act.</p>
<p>5A. 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 CGST Act [w.e.f. 25-1-2018]</p> <p><i>Provisions apply to service received from Parliament, State Legislature, Courts and Tribunals also</i> -</p>	<p>5A. Any person registered under the CGST Act, 2017</p> <p>Rate - IGST @ 18% or CGST 9% <i>plus</i> SGST/UTGST - 9%.</p> <p>[This clause inserted w.e.f. 25-1-2018]</p>

<i>Supplier of service and category of service</i>	<i>Recipient of service and rate of tax</i>
<p>The provisions as applicable to Central Government or State Governments shall also apply to Parliament, State Legislatures, <i>Courts and Tribunals- Explanation</i> (h) to Notification No. 13/2017-CT (Rate) and 10/2017-IT (Rate) both dated 28-6-2017 inserted w.e.f. 1-1-2019. Words in italics inserted w.e.f. 1-3-2023 [Thus, those who receive the service of renting of immovable property from Parliament, State Legislature, <i>Court and Tribunals</i> will also be liable to pay GST under reverse charge]</p>	
<p>5AA. (Introduced w.e.f. 18-7-2022). Service supplied <i>by any person</i> by way of renting of residential dwelling to a registered person</p>	<p>5AA. Any registered person receiving the service [w.e.f. 18-7-2022] However, if proprietor of firm takes premises for residential purposes on rent for his own personal use on his own account, reverse charge will not apply even if the proprietor is registered under GST [Explanation added to Sr No. 12 of Notification No. 12/2017-CT (Rate) w.e.f. 1-1-2023]</p>
<p>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 [inserted w.e.f. 1-4-2019].</p>	<p>5B. Promoter Rate - IGST @ 18% or CGST 9% <i>plus</i> SGST/UTGST - 9%. [This clause inserted w.e.f. 1-4-2019] Also provided in Notification Nos. 6/2019-CT (Rate) and 6/2019-IT (Rate) both dated 29-3-2019 effective from 1-4-2019.</p>
<p>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</p>	<p>5C. Promoter Rate - IGST @ 18% or CGST 9% <i>plus</i> SGST/UTGST - 9%. [This clause inserted w.e.f. 1-4-2019].</p>

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rent for construction of a project by a promoter [inserted w.e.f. 1-4-2019].	Also provided in Notification Nos. 6/2019-CT (Rate) and 6/2019-IT (Rate) both dated 29-3-2019 effective from 1-4-2019.
6. Services supplied by a director of a company or a body corporate to the said company or the body corporate.	6. The company or a body corporate located in the taxable territory ("Body Corporate" has the same meaning as assigned to it in section 2(11) of the Companies Act, 2013). Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%.
7. Services supplied by an insurance agent to any person carrying on insurance business. "Insurance agent" shall have the same meaning, as assigned to it in section 2(10) of the Insurance Act, 1938.	7. Any person carrying on insurance business, located in the taxable territory Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%.
8. Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	8. A banking company or a financial institution or a non-banking financial company, located in the taxable territory. Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%
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 [entry inserted w.e.f. 1-10-2019 - word 'author' was omitted]	9. Music company, producer or the like, located in the taxable territory Rate - IGST @ 12% or CGST 6% plus SGST/UTGST - 6% [entry inserted w.e.f. 1-10-2019 by omitting the word 'author'. Till 1-10-2019, this entry applied to authors also. However, now w.e.f. 1-10-2019, he has been given option to pay GST under forward charge as explained at Sr No. 9A below]
9A. Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under section 13(1)(a) of the Copyright Act, 1957 relating to original literary works to a publisher [entry inserted w.e.f. 1-10-2019]	9A. Publisher located in the taxable territory. However, the author can opt for payment of GST under forward charge. The author has to make declaration before 31-10-2019 and make required

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	<p>declaration in tax invoice issued by him [entry inserted w.e.f. 1-10-2019]. Till 1-10-2019, there was no such option and reverse charge was applicable in all cases.</p> <p>[The option may be useful to persons who provide services other than copyright services and have substantial input tax credit, which might otherwise go waste].</p> <p>Rate - IGST @ 12% or CGST 6% plus SGST/UTGST - 6%.</p>
10. Supply of services by the members of Overseeing Committee to Reserve Bank of India	<p>10. Reserve Bank of India. [inserted w.e.f. 13-10-2017].</p> <p>Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%</p>
11. Supply of services by individual Direct Selling Agent (DSAs) other than a body corporate, partnership or LLP to bank or NBFC	<p>11. Banking company or NBFC located in the taxable territory [inserted w.e.f. 27-7-2018]</p> <p>Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%</p>
12. Services provided by business facilitator (BF) to a banking company.	<p>12. Banking company located in the taxable territory [inserted w.e.f. 1-1-2019]</p> <p>Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%</p>
13. Services provided by an agent of business correspondent (BC) to business correspondent	<p>13. Business correspondent located in the taxable territory [inserted w.e.f. 1-1-2019]</p> <p>Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%</p>
<p>14. Security services (services provided by way of supply of security personnel) provided to a registered person, provided by any person other than body corporate. This service falls under service code 998525.</p> <p>Nothing contained in this entry shall apply to, - (i)(a) a Department or Establishment of the Central Gov-</p>	<p>14. Registered person located in the taxable territory [inserted w.e.f. 1-1-2019]</p> <p>Rate - IGST @ 18% or CGST 9% plus SGST/UTGST - 9%</p>

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<p>ernment or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the CGST Act 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 composition scheme under section 10 of CGST Act - noted and order passed that RCM does not apply if service recipient is registered under GST only for TDS purposes - <i>Hemchand Yadav Vishwavidyalaya, In re</i> [2020] 114 taxmann.com 308 (AAR - Chhattisgarh).</p>	
<p>15. (w.e.f. 31-12-2019) 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 by 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% CGST (<i>plus</i> 6% SGST/UTGST)</p>	<p>15. Anybody corporate located in the taxable territory (w.e.f. 31-12-2019) Rate - IGST @ 5% or CGST 2.5% <i>plus</i> SGST/UTGST - 2.5%</p>
<p>16. Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of SEBI. Service is supplied by Lender <i>i.e.</i> 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 [entry inserted w.e.f. 1-10-2019]</p>	<p>16. Borrower <i>i.e.</i> a person who borrows the securities under the Scheme through an approved intermediary of SEBI [entry inserted w.e.f. 1-10-2019] Rate - IGST @ 18%. Only IGST is payable under reverse charge- CBI&C Circular No. 119/38/2019-GST dated 11-10-2019.</p>