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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

## FINANCE DEPARTMENT

## NOTIFICATION

Notification No. 12/2017-State Tax(Rate)  
Sachivalaya, Gandhinagar, 30<sup>th</sup> June, 2017.

## GUJARAT GOODS AND SERVICES TAX ACT, 2017.

**No.(GHN-41)GST-2017/S.11(1)(7)-TH:-** In exercise of the powers conferred by sub-section (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the State tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

TABLE

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services   | Rate (per cent.) | Condition |
|---------|---|---|------------------|-----------|
| (1)     | (2)   | (3)   | (4)              | (5)       |
| 1       | Chapter 99  | Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities. | Nil              | Nil       |
| 2       | Chapter 99  | Services by way of transfer of a going concern, as a whole or an independent part thereof.                                    | Nil              | Nil       |
| 3       | Chapter 99  | Pure services (excluding works contract service or  | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services   | Rate (per cent.) | Condition |
|---------|---|---|------------------|-----------|
| (1)     | (2)   | (3)   | (4)              | (5)       |
|         |   | other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.  |                  |           |
| 4       | Chapter 99  | Services by Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.  | Nil              | Nil       |
| 5       | Chapter 99  | Services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.  | Nil              | Nil       |
| 6       | Chapter 99  | Services by the Central Government, State Government, Union territory or local authority excluding the following services—<br>(a) 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 the Central Government, State Government, Union territory;<br>(b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;<br>(c) transport of goods or passengers; or<br>(d) any service, other than services covered under entries (a) to (c) above, provided to business entities.   | Nil              | Nil       |
| 7       | Chapter 99  | Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year.<br><b>Explanation.-</b> For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to-<br>(a) services,-<br>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;<br>(ii) in relation to an aircraft or a vessel, inside or | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services   | Rate (per cent.) | Condition |
|---------|---|---|------------------|-----------|
| (1)     | (2)   | (3)   | (4)              | (5)       |
|         |   | outside the precincts of a port or an airport;<br>(iii) of transport of goods or passengers; and<br>(b) services by way of renting of immovable property.   |                  |           |
| 8       | Chapter 99  | Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority:<br>Provided that nothing contained in this entry shall apply to services-<br>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;<br>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;<br>(iii) of transport of goods or passengers.   | Nil              | Nil       |
| 9       | Chapter 99  | Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:<br>Provided that nothing contained in this entry shall apply to-<br>(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 the Central Government, State Government, Union territory;<br>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;<br>(iii) transport of goods or passengers:<br>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year. | Nil              | Nil       |
| 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  | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff)                      | Description of Services  | Rate (per cent.) | Condition |
|---------|--|--|------------------|-----------|
| (1)     | (2)  | (3)  | (4)              | (5)       |
|         |  | Mantri AwasYojana.   |                  |           |
| 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              | Nil       |
| 12      | Heading 9963 or Heading 9972   | Services by way of renting of residential dwelling for use as residence.   | Nil              | Nil       |
| 13      | Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9 | Services by a person by way of-<br>(a) conduct of any religious ceremony;<br>(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:<br>Provided that nothing contained in entry (b) of this exemption shall apply to,-<br>(i) renting of rooms where charges are one thousand rupees or more per day;<br>(ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day;<br>(iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month. | Nil              | Nil       |
| 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 –<br>(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;<br>(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or<br>(c) stage carriage other than air-conditioned stage carriage.  | Nil              | Nil       |
| 16      | Heading 9964   | Services provided to the Central Government, by  | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services   | Rate (per cent.) | Condition |
|---------|---|---|------------------|-----------|
| (1)     | (2)   | (3)   | (4)              | (5)       |
|         |   | <p>way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding:</p> <p>Provided that nothing contained in this entry shall apply on or after the expiry of a period of one year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.</p>   |                  |           |
| 17      | Heading 9964  | <p>Service of transportation of passengers, with or without accompanied belongings, by—</p> <p>(a) railways in a class other than—</p> <p>(i) first class; or</p> <p>(ii) an air-conditioned coach;</p> <p>(b) metro, monorail or tramway;</p> <p>(c) inland waterways;</p> <p>(d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and</p> <p>(e) metered cabs or auto rickshaws (including e-rickshaws).</p>  | Nil              | Nil       |
| 18      | Heading 9965  | <p>Services by way of transportation of goods-</p> <p>(a) by road except the services of—</p> <p>(i) a goods transportation agency;</p> <p>(ii) a courier agency;</p> <p>(b) by inland waterways.</p>   | Nil              | Nil       |
| 19      | Heading 9965  | <p>Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.</p>   | Nil              | Nil       |
| 20      | Heading 9965  | <p>Services by way of transportation by rail or a vessel from one place in India to another of the following goods –</p> <p>(a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;</p> <p>(b) defence or military equipments;</p> <p>(c) newspaper or magazines registered with the Registrar of Newspapers;</p> <p>(d) railway equipments or materials;</p> <p>(e) agricultural produce;</p> <p>(f) milk, salt and food grain including flours, pulses and rice; and</p> <p>(g) organic manure.</p> | Nil              | Nil       |
| 21      | Heading 9965 or Heading 9967                              | <p>Services provided by a goods transport agency, by way of transport in a goods carriage of -</p> <p>(a) agricultural produce;</p> <p>(b) goods, where consideration charged for the</p>   | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services   | Rate (per cent.) | Condition |
|---------|---|---|------------------|-----------|
| (1)     | (2)   | (3)   | (4)              | (5)       |
|         |   | transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;<br>(c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;<br>(d) milk, salt and food grain including flour, pulses and rice;<br>(e) organic manure;<br>(f) newspaper or magazines registered with the Registrar of Newspapers;<br>(g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or<br>(h) defence or military equipments. |                  |           |
| 22      | Heading 9966 or Heading 9973                              | Services by way of giving on hire –<br>(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or<br>(b) to a goods transport agency, a means of transportation of goods.   | Nil              | Nil       |
| 23      | Heading 9967  | Service by way of access to a road or a bridge on payment of toll charges.  | Nil              | Nil       |
| 24      | Heading 9967 or Heading 9985                              | Services by way of loading, unloading, packing, storage or warehousing of rice.   | Nil              | Nil       |
| 25      | Heading 9969  | Transmission or distribution of electricity by an electricity transmission or distribution utility.   | Nil              | Nil       |
| 26      | Heading 9971  | Services by the Reserve Bank of India.  | Nil              | Nil       |
| 27      | Heading 9971  | Services by way of—<br>(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);<br>(b) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.  | Nil              | Nil       |
| 28      | Heading 9971 or Heading 9991                              | Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).  | Nil              | Nil       |
| 29      | Heading 9971 or Heading 9991                              | Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the  | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services  | Rate (per cent.) | Condition |
|---------|---|--|------------------|-----------|
| (1)     | (2)   | (3)  | (4)              | (5)       |
|         |   | Group Insurance Schemes of the Central Government.   |                  |           |
| 30      | Heading 9971 or Heading 9991                              | Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).  | Nil              | Nil       |
| 31      | Heading 9971  | Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).  | Nil              | Nil       |
| 32      | Heading 9971  | Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).   | Nil              | Nil       |
| 33      | Heading 9971  | Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.  | Nil              | Nil       |
| 34      | Heading 9971  | Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.<br><i>Explanation.</i> — For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.   | Nil              | Nil       |
| 35      | Heading 9971 or Heading 9991                              | Services of general insurance business provided under following schemes –<br>(a) Hut Insurance Scheme;<br>(b) Cattle Insurance under Swarnajaynti Gram SwarozgarYojna (earlier known as Integrated Rural Development Programme);<br>(c) Scheme for Insurance of Tribals;<br>(d) Janata Personal Accident Policy and Gramin Accident Policy;<br>(e) Group Personal Accident Policy for Self-Employed Women;<br>(f) Agricultural Pumpset and Failed Well Insurance;<br>(g) premia collected on export credit insurance;<br>(h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;<br>(i) Jan ArogyaBima Policy; | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services   | Rate (per cent.) | Condition |
|---------|---|---|------------------|-----------|
| (1)     | (2)   | (3)   | (4)              | (5)       |
|         |   | (j) National Agricultural Insurance Scheme (RashtriyaKrishiBimaYojana);<br>(k) Pilot Scheme on Seed Crop Insurance;<br>(l) Central Sector Scheme on Cattle Insurance;<br>(m) Universal Health Insurance Scheme;<br>(n) RashtriyaSwasthyaBimaYojana;<br>(o) Coconut Palm Insurance Scheme;<br>(p) PradhanMantriSurakshaBimaYojna;<br>(q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999). |                  |           |
| 36      | Heading 9971 or Heading 9991                              | Services of life insurance business provided under following schemes-<br>(a) JanashreeBimaYojana;<br>(b) AamAadmiBimaYojana;<br>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees;<br>(d) Varishtha Pension BimaYojana;<br>(e) PradhanMantriJeevanJyotiBimaYojana;<br>(f) PradhanMantri Jan DhanYogana;<br>(g) PradhanMantriVayaVandanYojana.   | Nil              | Nil       |
| 37      | Heading 9971 or Heading 9991                              | Services by way of collection of contribution under the Atal Pension Yojana.  | Nil              | Nil       |
| 38      | Heading 9971 or Heading 9991                              | Services by way of collection of contribution under any pension scheme of the State Governments.  | Nil              | Nil       |
| 39      | Heading 9971 or Heading 9985                              | Services by the following persons in respective capacities –<br>(a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch;<br>(b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or<br>(c) business facilitator or a business correspondent to an insurance company in a rural area.  | Nil              | Nil       |
| 40      | Heading 9971 or Heading 9991                              | Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.   | Nil              | Nil       |
| 41      | Heading 9972  | One time upfront amount (called as premium, salami,   | Nil              | Nil       |



| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services   | Rate (per cent.) | Condition |
|---------|---|---|------------------|-----------|
| (1)     | (2)   | (3)   | (4)              | (5)       |
|         |   | cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.  |                  |           |
| 42      | Heading 9973 or Heading 9991                              | Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1 <sup>st</sup> April, 2016, on payment of licence fee or spectrum user charges, as the case may be.   | Nil              | Nil       |
| 43      | Heading 9973  | Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.  | Nil              | Nil       |
| 44      | Heading 9981  | Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:-<br>(a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and<br>(b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.   | Nil              | Nil       |
| 45      | Heading 9982 or Heading 9991                              | Services provided by-<br>(a) an arbitral tribunal to –<br>(i) any person other than a business entity; or<br>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;<br>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-<br>(i) an advocate or partnership firm of advocates providing legal services;<br>(ii) any person other than a business entity; or<br>(iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;<br>(c) a senior advocate by way of legal services to-<br>(i) any person other than a business entity; or<br>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year. | Nil              | Nil       |
| 46      | Heading 9983  | Services by a veterinary clinic in relation to health   | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services   | Rate (per cent.) | Condition |
|---------|---|---|------------------|-----------|
| (1)     | (2)   | (3)   | (4)              | (5)       |
|         |   | care of animals or birds.   |                  |           |
| 47      | Heading 9983 or Heading 9991                              | Services provided by the Central Government, State Government, Union territory or local authority by way of-<br>(a) registration required under any law for the time being in force;<br>(b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.  | Nil              | Nil       |
| 48      | Heading 9983 or any other Heading of Chapter 99           | Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.  | Nil              | Nil       |
| 49      | Heading 9984  | Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.   | Nil              | Nil       |
| 50      | Heading 9984  | Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.   | Nil              | Nil       |
| 51      | Heading 9984  | Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.   | Nil              | Nil       |
| 52      | Heading 9985  | Services by an organiser to any person in respect of a business exhibition held outside India.  | Nil              | Nil       |
| 53      | Heading 9985  | Services by way of sponsorship of sporting events organised -<br>(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country;<br>(b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;<br>(c) by the Central Civil Services Cultural and Sports Board;<br>(d) as part of national games, by the Indian Olympic | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff)    | Description of Services  | Rate (per cent.) | Condition |
|---------|--|--|------------------|-----------|
| (1)     | (2)  | (3)  | (4)              | (5)       |
|         |  | Association; or<br>(e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.  |                  |           |
| 54      | Heading 9986   | 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—<br>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;<br>(b) supply of farm labour;<br>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;<br>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;<br>(e) loading, unloading, packing, storage or warehousing of agricultural produce;<br>(f) agricultural extension services;<br>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce. | Nil              | Nil       |
| 55      | Heading 9986   | Carrying out an intermediate production process as job work in relation 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.  | Nil              | Nil       |
| 56      | Heading 9988   | Services by way of slaughtering of animals.  | Nil              | Nil       |
| 57      | Heading 9988 or any other Heading of Section 8 and Section 9 | Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.  | Nil              | Nil       |
| 58      | Heading 9988 or Heading 9992                                 | Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.  | Nil              | Nil       |
| 59      | Heading 9999   | Services by a foreign diplomatic mission located in India.   | Nil              | Nil       |
| 60      | Heading 9991   | Services by a specified organisation in respect of a   | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services   | Rate (per cent.) | Condition |
|---------|---|---|------------------|-----------|
| (1)     | (2)   | (3)   | (4)              | (5)       |
|         |   | religious pilgrimage facilitated by the Ministry of External Affairs, the Government of India, under bilateral arrangement.   |                  |           |
| 61      | Heading 9991  | Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.  | Nil              | Nil       |
| 62      | Heading 9991 or Heading 9997                              | Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.   | Nil              | Nil       |
| 63      | Heading 9991  | Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use natural resources to an individual farmer for 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.   | Nil              | Nil       |
| 64      | Heading 9991 or Heading 9973                              | Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1 <sup>st</sup> April, 2016:<br>Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource. | Nil              | Nil       |
| 65      | Heading 9991  | Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.  | Nil              | Nil       |
| 66      | Heading 9992  | Services provided -<br>(a) by an educational institution to its students, faculty and staff;<br>(b) to an educational institution, by way of,-<br>(i) transportation of students, faculty and staff;<br>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;<br>(iii) security or cleaning or house-keeping services performed in such educational institution;  | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services   | Rate (per cent.) | Condition |
|---------|---|---|------------------|-----------|
| (1)     | (2)   | (3)   | (4)              | (5)       |
|         |   | <p>(iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary:</p> <p>Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p>  |                  |           |
| 67      | Heading 9992  | <p>Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: -</p> <p>(a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management;</p> <p>(b) fellow programme in Management;</p> <p>(c) five year integrated programme in Management.</p>  | Nil              | Nil       |
| 68      | Heading 9992 or Heading 9996                              | <p>Services provided to a recognised sports body by-</p> <p>(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body;</p> <p>(b) another recognised sports body.</p>   | Nil              | Nil       |
| 69      | Heading 9992 or Heading 9983 or Heading 9991              | <p>Any services provided by, _</p> <p>(a) the National Skill Development Corporation set up by the Government of India;</p> <p>(b) a Sector Skill Council approved by the National Skill Development Corporation;</p> <p>(c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;</p> <p>(d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council,</p> <p>in relation to-</p> <p>(i) the National Skill Development Programme implemented by the National Skill Development Corporation; or</p> <p>(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(iii) any other Scheme implemented by the National Skill Development Corporation.</p> | Nil              | Nil       |
| 70      | Heading 9983  | Services of assessing bodies empanelled centrally by  | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services  | Rate (per cent.) | Condition |
|---------|---|--|------------------|-----------|
| (1)     | (2)   | (3)  | (4)              | (5)       |
|         | or<br>Heading 9985<br>or<br>Heading 9992                  | the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.   |                  |           |
| 71      | Heading 9992  | Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya GrameenKaushalyaYojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.   | Nil              | Nil       |
| 72      | Heading 9992  | Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.   | Nil              | Nil       |
| 73      | Heading 9993  | Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.  | Nil              | Nil       |
| 74      | Heading 9993  | Services by way of-<br>(a) health care services by a clinical establishment, an authorised medical practitioner or para-medics;<br>(b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.   | Nil              | Nil       |
| 75      | Heading 9994  | Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.  | Nil              | Nil       |
| 76      | Heading 9994  | Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.  | Nil              | Nil       |
| 77      | Heading 9995  | Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution –<br>(a) as a trade union;<br>(b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or<br>(c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex. | Nil              | Nil       |
| 78      | Heading 9996  | Services by an artist by way of a performance in folk  | Nil              | Nil       |

| Sr. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services  | Rate (per cent.) | Condition |
|---------|---|--|------------------|-----------|
| (1)     | (2)   | (3)  | (4)              | (5)       |
|         |   | or classical art forms of-<br>(a) music, or<br>(b) dance, or<br>(c) theatre,<br>if the consideration charged for such performance is not more than one lakh and fifty thousand rupees:<br>Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.  |                  |           |
| 79      | Heading 9996  | Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.   | Nil              | Nil       |
| 80      | Heading 9996  | Services by way of training or coaching in recreational activities relating to-<br>(a) arts or culture, or<br>(b) sports by charitable entities registered under section 12AA of the Income-tax Act.   | Nil              | Nil       |
| 81      | Heading 9996  | Services by way of right to admission to-<br>(a) circus, dance, or theatrical performance including drama or ballet;<br>(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;<br>(c) recognised sporting event, where the consideration for admission is not more than Rs 250 per person as referred to in (a), (b) and (c) above. | Nil              | Nil       |

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -

(a) "advertisement" means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;

(b) "advocate" has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);

(c) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training;

(d) "agricultural produce" means any produce out of 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, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;

(e) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;

(f) "aircraft" has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);

- (g) “airport” has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);
- (h) “approved vocational education course” means, -
- (i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or
- (ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;
- (i) “arbitral tribunal” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);
- (j) “authorised dealer of foreign exchange” shall have the same meaning assigned to “Authorised person” in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);
- (k) “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;
- (l) “banking company” has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);
- (m) “brand ambassador” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
- (n) “business entity” means any person carrying out business;
- (o) “business facilitator or business correspondent” means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;
- (p) “Central Electricity Authority” means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);
- (q) “Central Transmission Utility” shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);
- (r) “charitable activities” means activities relating to -
- (i) public health by way of, -
- (A) care or counseling of
- (I) terminally ill persons or persons with severe physical or mental disability;
- (II) persons afflicted with HIV or AIDS;
- (III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or
- (B) public awareness of preventive health, family planning or prevention of HIV infection;
- (ii) advancement of religion, spirituality or yoga;
- (iii) advancement of educational programmes or skill development relating to, -
- (A) abandoned, orphaned or homeless children;
- (B) physically or mentally abused and traumatized persons;
- (C) prisoners; or
- (D) persons over the age of 65 years residing in a rural area;



- (iv) preservation of environment including watershed, forests and wildlife;
- (s) “clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
- (t) “contract carriage” has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (u) “courier agency” means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;
- (v) “Customs station” shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);
- (w) “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;
- (x) “distributor or selling agent” means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;
- (y) “educational institution” means an institution providing services by way of,-
- (i) pre-school education and education up to higher secondary school or equivalent;
- (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
- (iii) education as a part of an approved vocational education course;
- (z) “electricity transmission or distribution utility” means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;
- (za) “e-rickshaw” means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;
- (zb) “general insurance business” has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);
- (zc) “general public” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;
- (zd) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (ze) “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;
- (zf) “governmental authority” has the same meaning as assigned to it in the *Explanation* to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);
- (zg) “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;

(zh) “incubatee” means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;

(zi) “inland waterway” means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);

(zj) “insurance company” means a company carrying on life insurance business or general insurance business;

(zk) “interest” means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;

(zl) “intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;

(zm) “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;

(zn) “life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(zo) “life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;

(zp) “metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);

(zq) “national park” has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zr) “online information and database access or retrieval services” shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (13 of 2017);

(zs) “original works” means- all new constructions;

(i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;

(ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(zt) “print media” means,—

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

- (ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);
- (zu) “port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);
- (zv) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;
- (zw) “recognised sporting event” means any sporting event,-
- (i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;
- (ii) organised -
- (A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;
- (B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;
- (C) by Central Civil Services Cultural and Sports Board;
- (D) as part of national games, by Indian Olympic Association; or
- (E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;
- (zx) “recognised sports body” means –
- (i) the Indian Olympic Association;
- (ii) Sports Authority of India;
- (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;
- (iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;
- (v) the International Olympic Association or a federation recognised by the International Olympic Association; or
- (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;
- (zy) “religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;
- (zz) “renting in relation to immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;
- (zza) “Reserve Bank of India” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);
- (zzb) “residential complex” means any complex comprising of a building or buildings, having more than one single residential unit;
- (zzc) “rural area” means the area comprised in a village as defined in land revenue records, excluding- the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;

(zzd) “senior advocate” has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);

(zze) “single residential unit” means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;

(zzf) “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,

(zzg) “specified organisation” shall mean,-

(i) KumaonMandalVikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(ii) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);

(zzh) “stage carriage” shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzi) “State Electricity Board” means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);

(zzj) “State Transmission Utility” shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);

(zzk) “state transport undertaking” has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzl) “tiger reserve” has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zzm) “tour operator” means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;

(zzn) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926(16 of 1926);

(zzo) “vessel” has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);

(zzp) “wildlife sanctuary” means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);

(zzq) “zoo” has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).

3. **Explanation.-** For the purposes of this notification,-

- (i) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter, “Section” and “Heading” in the scheme of classification of services.
- (ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.

4. This notification shall come into force on the 1<sup>st</sup> day of July, 2017.

By order and in the name of the Governor of Gujarat,

**C. J. MECWAN,**  
Joint Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.