

**NOTIFICATION NO. 11/2017-CENTRAL TAX (RATE), DATED 28-6-2017
[UPDATED]**

[As Amended by, Notification No. 20/2017-Central Tax (Rate), dated 22-8-2017, Notification No. 24/2017-Central Tax (Rate), dated 21-9-2017, Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, Notification No. 46/2017-Central Tax (Rate), dated 14-11-2017, Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, Notification No. 13/2018-Central Tax (Rate), dated 26-7-2018, Notification No. 17/2018-Central Tax (Rate), dated 26-7-2018, Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, Notification No. 30/2018-Central Tax (Rate), dated 31-12-2018, Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, Corrigendum Gsr 327(E), dated 25-4-2019, Notification No. 10/2019-Central Tax (Rate), dated 10-5-2019, Corrigendum Gsr 611(E), Dated 30-8-2019, Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, Notification No. 26/2019-Central Tax (Rate), dated 22-11-2019, Notification No. 2/2020 - Central Tax (Rate) [F.No.354/32/2020-Tru], dated 26-3-2020, Notification No. 2/2021 - Central Tax (Rate) [F.No.354/53/2021-Tru], dated 2-6-2021, Notification No. 4/2021 - Central Tax (Rate) [F.No. Cbic-190354/63/2021-To(Tru-I)-Cbec], dated 14-6-2021, Notification No. 6/2021 - Central Tax (Rate) [F.No. 354/207/2021-Tru], dated 30-9-2021, Notification No. 15/2021 - Central Tax (Rate) [F.No. 354/207/2021-Tru], dated 18-11-2021, Notification No. 22/2021 - Central Tax (Rate) [F.No. 354/79/2021-Tru], dated 31-12-2021, Notification No. 3/2022-Central Tax (Rate) [F.No. 190354/176/2022-Tru], dated 13-7-2022, Notification No. 5/2023-Central Tax (Rate) [F.No. 1-Cbic-190354/63/2023-To (Tru-Ii)-Cbec], dated 9-5-2023, Notification No. 6/2023-Central Tax (Rate), dated 26-7-2023, Notification No. 12/2023 – Central Tax (Rate), dated 19-10-2023, Notification No. 7/2024 – Central Tax (Rate), dated 08-10-2024 and Notification No. 05/2025 – Central Tax (Rate), dated 16-01-2025]

In exercise of the powers conferred by sub-section (1) ¹[, sub-section (3) and sub-section (4)] of section 9, sub-section (1) of section 11, sub-section (5) of section 15 ²[,] sub-section (1) of section 16 ³[and section 148] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the central tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:—

TABLE

| Sl. No. | Chapter, Section or Heading | Description of Service | Rate (per cent) | Condition |
|----------------|------------------------------------|--|------------------------|---|
| (1) | (2) | (3) | (4) | (5) |
| 1 | Chapter 99 | All Services | | |
| 2 | Section 5 | Construction Services | | |
| 3 | | ⁴ [(i) Construction of affordable residential | 0.75 | Provided that the central tax at the rate |

1 Inserted by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

2 Substituted for "and" by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

3 Inserted by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

4 Items (i), (ia), (ib), (ic), (id), (ie) and (if) substituted for item (i) by Notification No. 3/2019-Central Tax (Rate), dated 29-3-

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| Heading 9954 (Construction services) | apartments by a promoter in a Residential Real Estate Project (herein- after referred to as RREP) which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service) | | specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only: Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP: Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP: Provided also that where a registered person (landowner - promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer-promoter) against consideration, wholly |
| | (ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or | 3.75 | |

2019, w.e.f. 1-4-2019. Prior to its substitution, item (i) read as under:

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| "(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service) | 9 | -" |
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| | | <p>after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p> | | <p>or partly, in the form of construction of apartments, —</p> <p>(i) the developer - promoter shall pay tax on supply of construction of apartments to the landowner-promoter, and</p> <p>(ii) such landowner-promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer-promoter to him, provided the landowner-promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer-promoter.</p> <p><i>Explanation.—</i></p> <p>(i) "developer - promoter" is a promoter who constructs or converts a building into apartments or develops a plot for sale,</p> <p>(ii) "landowner - promoter" is a promoter who transfers the land or development rights or FSI to a developer-promoter for construction of apartments and receives constructed</p> |
| | | <p>(ib) Construction of commercial apartments (shops, offices, godowns, etc.) by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire</p> | <p>3.75</p> | |

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| | | <p>consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p> | | <p>apartments against such transferred rights and sells such apartments to his buyers independently.</p> <p>⁵<i>[(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.]</i></p> |
| | | <p>(ic) Construction of affordable residential apartments by a promoter <i>in a Real Estate Project (hereinafter referred to as REP) other than RREP</i>, which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> | <p>0.75</p> | <p>Provided also that eighty percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges, etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only:</p> <p>Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person:</p> <p>Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the</p> |

⁵ Inserted by Notification No. 2/2021-Central Tax (Rate), dated 2-6-2021, w.e.f. 2-6-2021.

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| | | (Provisions of paragraph 2 of this notification shall apply for valuation of this service) | | financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent, ⁶ [central] tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of ⁷ [nine] per cent on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both: Provided also that notwithstanding anything contained herein- above, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement: (Please refer to the illustrations in Annexure III) <i>Explanation.</i> — |
| | | (id) Construction of residential apartments other than affordable residential apartments by a promoter <i>in a REP other than a RREP</i> which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service) | 3.75 | 1. The promoter shall maintain projectwise |

⁶ Inserted by Corrigendum GSR 327(E), dated 25-4-2019.

⁷ Substituted for "eighteen" by Corrigendum GSR 327(E), dated 25-4-2019.

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| | | | <p>account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.</p> <p>2. Notwithstanding anything contained in <i>Explanation 1</i> above, tax on cement received from unregistered person shall be paid in the month in which cement is received.</p> <p>3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].</p> |
| | | <p>(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item</p> | <p>6</p> <p>Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure IV to pay central tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as</p> |

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| | | <p>(vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item.</p> <p>⁸[Explanation. –<i>This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. 3/2022-Central Tax (Rate), dated the 13th July, 2022.</i>]</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p> | | <p>the case may be, by the ⁹[20th] of May, 2019: Provided also that where the option is not exercised in Form at Annexure IV by the ¹⁰[20th] of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised: Provided also that invoices for supply of the service can be issued during the period from 1st April 2019 to ¹¹[20th] May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.]</p> |
| | | <p>(if) Construction of a complex, building, civil structure or a part thereof, including,—</p> <p>(i) commercial apartments (shops, offices, godowns, etc.) by a promoter in a REP other than RREP;</p> <p>(ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay central tax on construction of</p> | 9 | |

8 Inserted by Notification No. 6/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023. before it was read as, "on or before the 15th March of the preceding Financial Year"

9 Substituted for "10th" by Notification No. 10/2019-Central Tax (Rate), dated 10-5-2019, w.e.f. 10-5-2019.

10 Substituted for "10th" by Notification No. 10/2019-Central Tax (Rate), dated 10-5-2019, w.e.f. 10-5-2019.

11 Substituted for "10th" by Notification No. 10/2019-Central Tax (Rate), dated 10-5-2019, w.e.f. 10-5-2019.

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| | | <p>apartments at the rates as specified for this item in the manner prescribed herein,</p> <p>but excluding supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) above intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p><i>Explanation.</i>—For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p> | | |
| | | (ii) | ¹² [***] | |
| | | (iii) | ¹³ [***] | |

12 Omitted by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019. Prior to its substitution, item (ii) read as under :

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| | "(ii) composite supply of works contract as defined in clause (119) of section 2 of Central Goods and Services Tax Act, 2017. | 9 | " |
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13 Omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (iii) as amended by Notification No. 20/2017-Central Tax (Rate), dated 22-8-2017 w.e.f. 22-8-2017, Notification No. 31/2017-

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| | (iv) | 14 [***] | | |
| | (v) | 15 [***] | | |

Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017 and Notification No. 22/2021-Central Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022, read as under:

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| "(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Central Government, State Government, Union territory or a local authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,— (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply, (ii) water treatment, or (iii) sewerage treatment or disposal | 6 | [***]" |
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14 Omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (iv) as amended by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019, Notification No. 1/2018 - Central Tax (Rate), dated 28-1-2018, w.e.f. 25-1-2018, Notification No. 4/2021 - Central Tax (Rate), dated 14-6-2021, w.e.f. 14-6-2021 and Notification No. 6/2021 - Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021, read as under:

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| "(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,— (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awas Yojana; (c) a civil structure or any other original works pertaining to the "In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban); (d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction/enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (da) a civil structure or any other original works pertaining to the "Economically Weaker Section (EWS) houses" constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban); (db) a civil structure or any other original works pertaining to the "houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/Lower Income Group (LIG)/Middle Income Group-1 (MIG-1)/Middle Income Group-2 (MIG-2)" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (Urban); (e) a pollution control or effluent treatment plant, except located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased: Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the central tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent. (g) a building owned by an entity registered under section 12AA or 12AB of the Income-tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities." | 6 | - |
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15 Omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (v) as amended by Notification No. 3/2019 - Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019 and Notification No. 1/2018 - Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read us under:

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| "(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,— (a) railways, including monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; | 6 | -" |
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| | (va) | ¹⁶ [***] | | |
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| <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under—</p> <p>(1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(2) any housing scheme of a State Government;</p> <p>(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F.No. 13/6/2009-INF, dated the 30th March, 2017;</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p> | | |
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16 Omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (va) as amended by Notification No. 3/2019 - Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019, read as under:

| | | |
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| <p>"(va) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein</p> | 6 | <p>Provided that carpet area of the affordable residential apartments as specified in the entry in column (3) relating to this item, is not less than 50 per cent of the total carpet area of all the apartments in the project:</p> <p>Provided also that for the purpose of determining whether the apartments at the time of supply of the service are affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below or not, value of the apartments shall be the value of similar apartments booked nearest to the date of signing of the contract for supply of the service specified in the entry in column (3) relating to this item:</p> <p>Provided also that in case it finally turns out that the carpet area of the affordable residential apartments booked or sold before or after completion, for which gross amount actually charged was forty five lakhs rupees or less and the actual carpet area was within the limits prescribed in sub-clause (a) of clause (xvi)</p> |
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| | | (vi) ¹⁷ [***] | | |
| | | ¹⁸ [(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, | ²⁰ [6] | ²¹ [***] |

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| | | | | of paragraph 4 below, was less than 50 per cent of the total carpet area of all the apartments in the project, the recipient of the service, that is, the promoter shall be liable to pay such amount of tax on reverse charge basis as is equal to the difference between the tax payable on the service at the applicable rate but for the rate prescribed herein and the tax actually paid at the rate prescribed herein." |
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17 Omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (vi) as amended by Notification No. 24/2017 - Central Tax (Rate), dated 21-9-2017, Notification No. 46/2017 - Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, Notification No. 3/2019 - Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019, Notification No. 31/2017 - Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, Notification No. 22/2021 - Central Tax (Rate) dated 31-12-2021, w.e.f. 1-1-2022 and Notification No. 17/2018 - Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, read as under:

| | | |
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| "(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, provided to the Central Government, State Government, Union territory or a local authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of— (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017. Explanation.— For the purposes of this item, the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities. | 6 | [***]" |
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18 Items (vii), (viii) and (ix) substituted for item (vii) by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, item (vii) read as under :

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| "(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above. | 9 | -" |
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20 Substituted for '2.5' by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

21 Proviso omitted by Notification No. 22/2021-Central Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022. Prior to its omission, said proviso read as under:

"Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be."

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| | | constituting more than 75 per cent of the value of the works contract) provided to the Central Government, State Government, ¹⁹ [Union territory or a local authority]. | | |
| | (viii) | Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line. | 6 | - |
| | (ix) | ²² [***] | | |
| | (x) | Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor | ²⁴ [6] | ²⁵ [***] |

19 Substituted for "Union territory, local authority, a Governmental Authority or a Government Entity" by Notification No. 22/2021-Central Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022.

22 Omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (ix) as amended by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018 and Notification No. 22/2021-Central Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022, read as under:

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| "(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory or a local authority. | 6 | [***] |
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24 Substituted for '2.5' by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

25 Proviso omitted by Notification No. 22/2021-Central Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022. Prior to its omission, said proviso read as under:

"Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be."

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| | | providing services specified in item (vii) above to the Central Government, State Government, ²³ [Union territory or a local authority]. | | |
| | | (xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017. | 2.5 | Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> No. (iv)]. |
| | | ²⁶ [(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), ²⁷ [(vii), (viii)], (x) and (xi) above. <i>Explanation.</i> —For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be | 9 | -]]]] |

23 Substituted for "Union territory, a local authority, a Governmental Authority or a Government Entity" by Notification No. 22/2021-Central Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022.

26 Substituted by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019. Prior to its substitution, item (xii), as amended by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019, read as under:
"(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above and serial number 38 below."

27 Substituted for (iii), (iv), (v), (va), (vi), (vii), (viii), (ix) by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

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| | | levied at the rate as specified under this entry.] | | |
| 4 | Section 6 | Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services | | |
| 5 | Heading 9961 | Services in wholesale trade. <i>Explanation</i> -This service does not include sale or purchase of goods but includes: - Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission - Services of electronic whole sale agents and brokers, - Services of whole sale auctioning houses. | 9 | - |
| 6 | Heading 9962 | Services in retail trade. <i>Explanation.</i> —This service does not include sale or purchase of goods | 9 | - |
| 7 | Heading 9963 (Accommodation, | ²⁸ [(i) Supply of 'hotel accommodation' | 6 | - |

28 Items (i) to (vi) substituted for items (i) to (ix) by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to their substitution, items (i) to (ix) as amended by Notification Nos. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019, 13/2018- Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018 and 46/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, read as under:

| | | |
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| "(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)] |
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| <p><i>purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</i></p> <p><i>Explanation 1.—This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such supply is not event based or occasional.</i></p> | | |
| <p><i>Explanation 2.—This item excludes the supplies covered under item 7(v).</i></p> <p><i>Explanation 3.—"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.</i></p> | | |
| <p>(ia) <i>Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.</i></p> | 2.5 | <p><i>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]</i></p> |
| <p>(ii) <i>Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having value of supply of a unit of accommodation of one thousand rupees and above but less than two thousand five hundred rupees per unit per day or equivalent.</i></p> <p><i>Explanation. —[***]</i></p> <p>(iii) <i>Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human</i></p> | 6 | - |

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| <p>consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> | | |
| <p><i>Explanation.—</i>"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.</p> | 9 | - |
| <p>(iv) [***]</p> | | |
| <p>(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.</p> | 9 | - |
| <p>(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having value of supply of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent. <i>Explanation.—</i>[***]</p> | 9 | - |
| <p>(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) together with renting of such premises.</p> | 9 | - |
| <p>(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having value of supply of a unit of accommodation of seven</p> | 14 | - |

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| | food and beverage services) | having value of supply of a unit of accommodation ²⁹ [***] less than or equal to seven thousand five hundred rupees per unit per day or equivalent. | | |
| | | (ii) Supply of 'restaurant service' other than at specified premises | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> No. (iv)] |
| | | (iii) Supply of goods, being food or any | 2.5 | Provided that credit of input tax charged on |

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| (ix) | <i>thousand and five hundred rupees and above per unit per day or equivalent. Explanation.—[***] Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.</i> | | |
| | <i>Explanation.—For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.</i> | 9 | -" |

²⁹ Words "above one thousand rupees but" omitted by Notification No. 3/2022-Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

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| | | other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms. | | goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> No. (iv)] |
| | | (iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than— (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> (iv)] |
| | | (v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than 'specified premises' provided by any person other than— (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> (iv)] |
| | | (vi) Accommodation, food and beverage services other than (i) to (v) above <i>Explanation.</i> — (a) For the removal of doubt, it is hereby clarified that, supplies | 9 | -] |

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| | | <p>covered by items (ii), (iii), (iv) and (v) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.</p> <p>(b) This entry covers supply of 'restaurant service' at 'specified premises'.</p> <p>(c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.</p> <p>(d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p> <p>(e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.]</p> | | |
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| 8 | Heading 9964 (Passenger transport services) | (i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach. | 2.5 | Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service |
| | | (ii) Transport of passengers, with or without accompanied belongings by— (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi. <i>Explanation.—</i> (a) "contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (b) "stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (c) "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 Global Positioning System (GPS) or General Packet Radio Service (GPRS). | 2.5 | Provided that credit of input tax charged on goods ³⁰ [and] services used in supplying the service has not been taken [Please refer to <i>Explanation No. (iv)</i>] |
| | | (iii) Transport of passengers, with or without accompanied | 2.5 | Provided that credit of input tax charged on goods used in supplying the service |

30 Substituted for "or" by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

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| | | belongings, by air in economy class. | | has not been taken [Please refer to <i>Explanation</i> No. (iv)] |
| | | (iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation. | 2.5 | Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> No. (iv)] |
| | | ³¹ [(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement. | 2.5 | Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to <i>Explanation</i>]] |
| | | ³² [(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis | 2.5 | Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to <i>Explanation</i>]. |
| | | (v) Transport of passengers by air, with or without accompanied belongings, in other than economy class. | 6 | - |
| | | | 2.5 | Provided that credit of input tax charged on goods and services |

31 Inserted by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

32 Inserted by Notification No. 7/2024-Central Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024

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| | | <p>³³[(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.</p> | <p>used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to <i>Explanation No. (iv)</i>]:</p> <p>³⁴[Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.</p> <p><i>Illustration:</i> 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' central tax at the rate of 6% (Rs. 48). If 'B' charges 'A' central tax at the rate of 2.5%, he</p> |
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33 Substituted by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, item (vi), as substituted by Notification No. 20/2017-Central Tax (Rate), dated 22-8-2017, read as under:

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| <p>"(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.</p> | <p>2.5</p> | <p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation No. (iv)</i>]</p> |
| | <p>or</p> | |
| | <p>6</p> | <p>-"</p> |

34 Inserted by Notification No. 12/2023 – Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

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| | | | | shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.] |
| | | | or | |
| | | | 6 | -] |
| | | ³⁵ [(via) Transport of passengers, with or without accompanied belongings, by ropeways. | 2.5 | The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)] |
| | | ³⁶ [(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), ³⁷ [(ivb)],(v), (vi) and (via) above. | 9 | -] |
| 9 | Heading 9965 (Goods transport services) | (i) Transport of goods by rail (other than services specified at item No. (iv)). | 2.5 | Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service |
| | | (ii) Transport of goods in a vessel. | 2.5 | Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken [Please refer to Explanation No. (iv)] |
| | | ³⁸ [(iii) Services of Goods Transport Agency | | |

35 Inserted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

36 Substituted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, item (vii) as amended by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019, read as under:

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| "(vii) Passenger transport services other than (i), (ii), (iii), (iv), [(iva),] (v) and (vi) above. | 9 | -" |
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37 Inserted by Notification No. 7/2024-Central Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024

38 Substituted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, item (iii) as amended by Notification No. 20/2017 - Central Tax (Rate), dated 22-8-2017, read as under:

| | | | | |
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| | | (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where, - | | |
| | | (a) GTA does not exercise the option to itself pay GST on the services supplied by it; | 2.5 | The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)] |
| | | (b) GTA exercises the option to itself pay GST on services supplied by it. | 2.5 | (1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to Explanation no. (iv)] (2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V ³⁹ [on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year]: Provided that the option for the Financial Year 2022- |
| | | | or 6 | |

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| "iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.—"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. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)] |
| | or 6 | Provided that the goods transport agency opting to pay central tax @ 6% under this entry shall, thenceforth, be liable to pay central tax @ 6% on all the services of GTA supplied by it." |

39 Substituted for "on or before the 15th March of the preceding Financial Year" by Notification No. 6/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

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| | | | <p>2023 shall be exercised on or before the 16th August, 2022: Provided further that invoice for supply of the service charging Central tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022:.]</p> <p>⁴⁰ [Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023: Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later:.]</p> <p>⁴¹[Provided also that the option exercised by GTA to itself pay GST on the services</p> |
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⁴⁰ Inserted by Notification No. 5/2023-Central Tax (Rate), dated 9-5-2023, w.e.f. 9-5-2023.

⁴¹ Inserted by Notification No. 6/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

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| | | | | supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.] |
| | | (iv) | Transport of goods in containers by rail by any person other than Indian Railways. | 6 - |
| | | ⁴² [(v) | Transportation of ⁴³ [natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel] through pipeline | 2.5 Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)] |
| | | | or | |
| | | | | 6 - |
| | | ⁴⁴ [(vi) | Multimodal transportation of goods. <i>Explanation</i> ⁴⁵ [1]. — (a) "multimodal transportation" means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of | 6 - |

42 Items (v) and (vi) substituted for item (v) by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, item (v) read as under:

| | | |
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| "(v) Goods transport services other than (i), (ii), (iii) and (iv) above. | 9 | -" |
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43 Substituted for "natural gas" by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

44 Items (vi) and (vii) substituted for item (vi) by Notification No. 13/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

45 Explanation renumbered as Explanation 1 by Notification No. 30/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

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| | | <p>delivery of goods by a multimodal transporter;</p> <p>(b) "mode of transport" means carriage of goods by road, air, rail, inland waterways or sea;</p> <p>(c) "multimodal transporter" means a person who,—</p> <p>(A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and</p> <p>(B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.</p> <p>⁴⁶ [Explanation 2.- Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.]</p> | | |
| | | <p>⁴⁷[(via) <i>Transport of goods by ropeways.</i></p> | 2.5 | <p><i>The credit of input tax charged on goods used in supplying the service has not been taken.</i></p> <p><i>[Please refer to Explanation no. (iv)]]</i></p> |
| | | <p>⁴⁸[(vii) <i>Goods transport services other than</i></p> | 9 | -] |

⁴⁶ Inserted by Notification No. 30/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

⁴⁷ Inserted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

⁴⁸ Substituted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, item (vii) read as under:

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|----|---|--|-----|---|
| | | (i), (ii), (iii), (iv), (v), (vi) and (via) above. | | |
| 10 | Heading 9966 (Rental services of transport vehicles ⁴⁹ [with operators]) | ⁵⁰ [(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient. | 2.5 | <p>Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken [Please refer to Explanation No. (iv)]:</p> <p>⁵¹[Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.</p> <p><i>Illustration:</i> 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying</p> |

| | | |
|--|---|----|
| "(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above. | 9 | -" |
|--|---|----|

49 Inserted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

50 Substituted by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, item (i), as substituted by Notification No. 20/2017-Central Tax (Rate), dated 22-8-2017, read as under:

| | | |
|--|-----|---|
| "(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)] |
| | or | |
| | 6 | -" |

51 Inserted by Notification No. 12/2023 – Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

| | | | | |
|----|---|--|-----|---|
| | | | | the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' central tax at the rate of 6% (Rs. 48). If 'B' charges 'A' central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.] |
| | | | or | |
| | | | 6 | -] |
| | | ⁵² [Renting of goods (ia) carriage where the cost of fuel is included in the consideration charged from the service recipient. | 6 | -] |
| | | ⁵³ [(ii) Time charter of vessels for transport of goods. | 2.5 | Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation No. (iv)]. |
| | | (iii) Rental services of transport vehicles with ⁵⁴ [***] operators, other than (i) ⁵⁵ [(ia)] and (ii) above. | 9 | -] |
| 11 | Heading 9967 (Supporting services in transport) | ⁵⁶ [Supporting services in transport. | 9 | -] |

52 Inserted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

53 Items (ii) and (iii) substituted for item (ii) by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, item (ii) read as under :

| | | |
|--|---|----|
| "(ii) Rental services of transport vehicles with or without operators, other than (i) above. | 9 | -" |
|--|---|----|

54 Words "or without" omitted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

55 Inserted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

56 Substituted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to their substitution,

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|----|--------------|---|---|---|
| | | Explanation: <i>This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.</i> | | |
| 12 | Heading 9968 | Postal and courier services. | 9 | - |
| 13 | Heading 9969 | Electricity, gas, water and other distribution services. | 9 | - |
| 14 | Section 7 | Financial and related services; real estate services; and rental and leasing services. | | |
| 15 | | (i) ⁵⁷ [***] | | |

items (i) and (ii) as amended by Notification No. 20/2017-Central Tax (Rate), dated 22-8-2017, read as under:

| | | |
|---|-----------|--|
| <i>"(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation. —"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.</i> | 2.5 | <i>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken Please refer to Explanation No. (iv)</i> |
| | <i>Or</i> | |
| | 6 | <i>Provided that the goods transport agency opting to pay central tax @ 6% under this entry shall, thenceforth, be liable to pay central tax @ 6% on all the services of GTA supplied by it.</i> |
| <i>(ii) Supporting services in transport other than (i) above.</i> | 9 | <i>- "</i> |

57 Omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (i) read as under:

| | | |
|--|---|--|
| <i>"(i) Services provided by a foreman of a chit fund in relation to chit. Explanation. — (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) "Foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).</i> | 6 | <i>Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation No. (iv)]"</i> |
|--|---|--|

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|--|--------------------|--|--|---|
| Heading 9971 (Financial and related services) | (ii) | Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration. | Same rate of central tax as on supply of like goods involving transfer of title in goods | - |
| | (iii) | Any transfer of right in goods or of undivided share in goods without the transfer of title thereof. | Same rate of central tax as on supply of like goods involving transfer of title in goods | - |
| | (iv) | ⁵⁸ [***] | | |
| | ⁵⁹ [(v) | Leasing of motor vehicles purchased and leased prior to 1st July 2017; | 65 per cent of the rate of central tax as applicable on supply of like goods | - |

58 Omitted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, item (iv) read as under:

| | | | |
|------|--|-----|---|
| (iv) | Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Tax Act, 2017. | 2.5 | Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation No. (iv)]' |
| | Explanation. — | | |
| | (a) "operator" means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; | | |
| | (b) "scheduled air transport service" means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; | | |
| | (c) "scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers. | | |

57. substituted for item (v) by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, item (v) read as under :

| | | | |
|------|---|---|----|
| "(v) | Financial and related services other than (i), (ii), (iii), and (iv) above. | 9 | -" |
|------|---|---|----|

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|-------------------|--------------|---|---|-----|
| | | | involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020. | |
| | | ⁶⁰ [(vi) Service of third party insurance of "goods carriage" | 6 | - |
| | | (vii) Financial and related services other than ⁶¹ [***] (ii), (iii) ⁶² [***], (v) and (vi) above | 9 | -]] |
| ⁶³ [16 | Heading 9972 | (i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land. | Nil | - |
| | | (ii) Supply of land or undivided share of land by way of lease or sub-lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at items (i), | Nil | - |

60 Items (vi) and (vii) substituted for item (vi) by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its substitution, item (vi) read as under :

| | | |
|--|---|----|
| "(vi) Financial and related services other than (i), (ii), (iii), (iv) and (v) above | 9 | -" |
|--|---|----|

61 "(i)," omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

62 ", (iv)" omitted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

63 Substituted by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, Sl. No. 16 read as under :

| | | | | |
|-----|--------------|-----------------------|---|----|
| "16 | Heading 9972 | Real estate services. | 9 | -" |
|-----|--------------|-----------------------|---|----|

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|----|--|---|--|----|
| | | <p>⁶⁴[(<i>ia</i>), (<i>ib</i>), (<i>ic</i>), (<i>id</i>), (<i>ie</i>) and (<i>if</i>)] :</p> <p>Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.</p> | | |
| | | (iii) Real estate services other than (i) and (ii) above. | 9 | -] |
| 17 | Heading 9973 (Leasing or rental services ⁶⁵ [***] without operator) | (i) ⁶⁶ [***] | | |
| | | ⁶⁷ [(ii) <i>Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.</i> | 9 | -] |
| | | (iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration. | Same rate of central tax as on supply of like goods involving transfer of title in goods | - |

64 Substituted for "sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)" by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

65 Words ", with or" omitted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

66 Item (i) omitted by Notification No. 6/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its omission said item (i), read as under:

| | | | |
|------|---|-----|-----|
| | (3) | (4) | (5) |
| "(i) | <i>Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.</i> | 6 | -" |

67 Substituted by Notification No. 6/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its substitution item (ii), read as under:

| | | | |
|-------|--|-----|-----|
| | (3) | (4) | (5) |
| "(ii) | <i>Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to Explanation No. (v)]</i> | 9 | -" |

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|--|--|---|--|---|
| | | (iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof. | Same rate of central tax as on supply of like goods involving transfer of title in goods | - |
| | | (v) ⁶⁸ [***] | | |

68 Omitted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, item (v) read as under:

| | |
|--|---|
| <p>(v) <i>Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Tax Act, 2017.</i> <i>Explanation.—</i> <i>(a) "operator" means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</i> <i>(b) "scheduled air transport service" means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;</i> <i>(c) scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.'</i></p> | <p>2.5 <i>Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation No. (iv)]'</i></p> |
|--|---|

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|--|--|--|--|---|
| | | ⁶⁹ [(vi) Leasing of motor vehicles purchased and leased prior to 1st July 2017; | 65 per cent of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note : Nothing contained in this entry shall apply on or after 1st July, 2020. | - |
| | | (vii) ⁷⁰ [***]] | | |
| | | ⁷¹ [(viiia) Leasing or renting of goods | Same rate of central tax as applicable on supply of like goods involving transfer of title in goods | - |

69 Omitted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, item (vii), as substituted by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under :

| | | |
|---|-----|---|
| " (vii) Time charter of vessels for transport of goods. | 2.5 | Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation No. (iv)]." |
|---|-----|---|

70 Omitted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, item (vii), as substituted by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under :

| | | |
|---|-----|---|
| " (vii) Time charter of vessels for transport of goods. | 2.5 | Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation No. (iv)]." |
|---|-----|---|

71 Items (viiia) and (viii) substituted for item (viii) by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Earlier, item (viii), as inserted by Notification No. 1 of 2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

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| | | | | |
|-------------------|---|---|-----|----|
| | | ⁷² [(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (v) and (vii) above.] | 9 | -] |
| 18 | Section 8 | Business and Production Services | | |
| 19 | Heading 9981 | Research and development services. | 9 | - |
| 20 | Heading 9982 | Legal and accounting services. | 9 | - |
| 21 | Heading 9983 (Other professional, technical and business services) | (i) Selling of space for advertisement in print media. | 2.5 | |
| | | ⁷³ [(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both | 6 | -] |
| | | (ii) Other professional, technical and business services other than ⁷⁴ [(i) and (ia) above] ⁷⁵ [and serial number 38 below]. | 9 | |
| ⁷⁶ [22 | Heading 9984 (Telecommunications, broadcasting and information supply services) | (i) Supply consisting only of e-book. <i>Explanation.</i> —For the purposes of this notification, "e-books" means an electronic version of a printed book [falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)] supplied online which can be read on a computer or a hand held device. | 2.5 | - |

⁷² Substituted for the following by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019 :

| |
|---|
| "(viii) Leasing or rental services, with or without operator; other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (vii) above." |
|---|

⁷³ Inserted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019 .

⁷⁴ Substituted for "(i) above" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019 .

⁷⁵ Inserted by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

⁷⁶ Substituted by Notification No. 13/2018-Central Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

| | | | | |
|----|------------------------------------|---|-----|--|
| | | (ii) Telecommunications, broadcasting and information supply services other than (i) above. | 9 | -] |
| 23 | Heading 9985 (Support services) | (i) Supply of tour operators services. <i>Explanation.</i> - "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. | 2.5 | 1. Provided that credit of input tax charged on goods and services used in supplying the service ⁷⁷ [, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)] has not been taken [Please refer to <i>Explanation</i> No. (iv)] 2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour. |
| | | ⁷⁸ [(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017. | 2.5 | Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> No. (iv)]. |

⁷⁷ Inserted by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

⁷⁸ Items (ii) and (iii) substituted for item (ii) by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

| | | | | |
|----|---|--|-----|----|
| | | (iii) Support services other than (i) and (ii) above. | 9 | -] |
| 24 | Heading 9986 ⁷⁹ [(Support services to agriculture, hunting, forestry, fishing, mining and utilities)] | (i) Support services to agriculture, forestry, fishing, animal husbandry. <i>Explanation.</i> — "Support services to agriculture, forestry, fishing, animal husbandry" mean (i) 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— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (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 | Nil | - |

79 Inserted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

| | | | | |
|--|--|--|--|--|
| | | <p>agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>⁸⁰(h) [***]</p> <p>(ii) 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.</p> <p>(iii) 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</p> | | |
|--|--|--|--|--|

⁸⁰ Omitted by Notification No. 6/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023. Prior to its omission, clause (h) as inserted by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under:
 "(h) services by way of fumigation in a warehouse of agricultural produce."

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|-------------------|--------------|---|-----|--|
| | | material or other similar products or agricultural produce. | | |
| | | ⁸¹ [(ii) ⁸² [Support services to] exploration, mining or drilling of petroleum crude or natural gas or both. | 6 | - |
| | | (iii) Support services to mining, electricity, gas and water distribution other than (ii) above. | 9 | -] |
| ⁸³ [25 | Heading 9987 | (i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017. | 2.5 | Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> No. (iv)]. |
| | | ⁸⁴ [(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts. | 2.5 | -] |
| | | ⁸⁵ [(ib) <i>Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.</i> | 2.5 | -] |

81 Items (ii) and (iii) substituted for item (ii) by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, item (ii) read as under:

| | | |
|--|---|----|
| "(ii) Support services to mining, electricity, gas and water distribution. | 9 | -" |
|--|---|----|

82 Substituted for "Service of" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

83 Inserted by Notification No. 2/2020 - Central Tax (Rate) [F.No.354/32/2020-TRU], dated 26-3-2020, w.e.f. 1-4-2020.

84 Substituted by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, Sl. No. 25 read as under:

| | | | | |
|-----|--------------|--|---|----|
| "25 | Heading 9987 | Maintenance, repair and installation (except construction) services. | 9 | -" |
|-----|--------------|--|---|----|

85 Inserted by Notification No. 2/2021-Central Tax (Rate), dated 2-6-2021, w.e.f. 2-6-2021.

| | | | | |
|----|--|--|-----|----|
| | | (ii) Maintenance, repair and installation (except construction) services, other than (i) ⁸⁶ [(ia) and (ib)] above ⁸⁷ [and serial number 38 below]. | 9 | -] |
| 26 | Heading 9988 (Manufacturing services on physical inputs (goods) owned by others) | (i) Services by way of job work in relation to— (a) printing of newspapers; ⁸⁸ [(b) textiles and textile products falling under Chapters 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);] ⁸⁹ [(c) all products ⁹⁰ [, other than diamonds,] falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);] (d) printing of books (including Braille books), journals and periodicals; ⁹¹ [(da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent or Nil;] (e) ⁹² [***] | 2.5 | - |

86 Substituted for "and (ia)" by Notification No. 2/2021-Central Tax (Rate), dated 2-6-2021, w.e.f. 2-6-2021 . Prior to its substitution said words as inserted by Notification No. 2/2020 - Central Tax (Rate) [F.No.354/32/2020-TRU], dated 26-3-2020, w.e.f. 1-4-2020.

87 Inserted by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

88 Substituted by Notification No. 20/2017-Central Tax (Rate), dated 22-8-2017.

89 Substituted by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, sub-item (c) read as under:

"(c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);"

90 Inserted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

91 Inserted by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

92 Omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission item (e), read as under:

| |
|---|
| "(e) processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)". |
|---|

| | | | | |
|--|--|--|--|--|
| | | <p>(ea) ⁹³[***]</p> <p>⁹⁴[(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 2309 10 00 of the said Chapter;</p> <p>(h) ⁹⁵[***]</p> <p>⁹⁶[(i) manufacture of handicraft goods.</p> <p><i>Explanation.</i> —The expression "handicraft goods" shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary,</p> <p>Part II, section 3, sub-section (i), vide number G.S.R. 1158(E), dated the 15th September, 2017 as amended from time to time.]</p> | | |
|--|--|--|--|--|

93 Omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission item (ea) as amended by Notification No. 1/2018 - Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under:

| | |
|------|--|
| (ea) | manufacture of leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;" |
|------|--|

94 Inserted by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

95 Omitted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (h) read as under:

| | |
|------|--|
| "(h) | manufacture of clay bricks falling under tariff item 6901 00 10 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);" |
|------|--|

96 Inserted by Notification No. 46/2017-Central Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | <i>Explanation.</i> — ⁹⁷ [***] | | |
|--|--|------|----|
| | ⁹⁸ [(ia) Services by way of job work in relation to— (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 per cent] | 6 | -] |
| | ⁹⁹ [(ib) Services by way of job work in relation to diamonds falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); | 0.75 | - |
| | (ic) Services by way of job work in relation to bus body building. ¹⁰⁰ [<i>Explanation.</i> —For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975]. | 9 | - |
| | ¹⁰¹ [(ica) <i>Services by way of job work in relation to manufacture of alcoholic liquor for human consumption</i> | 9 | -] |
| | (id) Services by way of job work other than | 6 | -] |

⁹⁷ Omitted by Notification No. 20/2017-Central Tax (Rate), dated 22-8-2017.

⁹⁸ Inserted by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

⁹⁹ Items (ib), (ic) and (id) inserted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

¹⁰⁰ Inserted by Notification No. 26/2019-Central Tax (Rate), dated 22-11-2019, w.e.f. 22-11-2019.

¹⁰¹ Inserted by Notification No. 6/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|--|--|---|-----|-----|
| | | ¹⁰² [(i), (ia), (ib), (ic) and (ica)] above; | | |
| | | ¹⁰³ [(ii) Services by way of any treatment or process on goods belonging to another person, in relation to— (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals. ¹⁰⁴ [(c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent or Nil.] | 2.5 | - |
| | | ¹⁰⁵ [(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 per cent. | 6 | -] |
| | | ¹⁰⁶ [(iii) Tailoring services. | 2.5 | - |
| | | (iv) Manufacturing services on physical inputs (goods) owned by others, other than ¹⁰⁷ [(i), (ia), (ib), (ic), | 9 | -]] |

102 Substituted for "(i), (ia), (ib) and (ic)" by Notification No. 6/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

103 Items (ii) and (iii) substituted for item (ii) by Notification No. 20/2017-Central Tax (Rate), dated 22-8-2017.

104 Inserted by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

105 Inserted by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

106 Items (iii) and (iv) substituted for item (iii) by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, item (iii), as amended by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, read as under:

| | | |
|---|---|----|
| "(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii) and (iia) above. | 9 | -" |
|---|---|----|

107 Substituted for "(i), (ia), (ib), (ic), (id), (ii), (iia) and (iii)" by Notification No. 6/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its substitution said items as amended by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|---------|--------------|---|-----|--|
| | | (ica), (id), (ii), (iia) and (iii)] above. | | |
| 108[27 | Heading 9989 | 109[(i) [*** | * | -] |
| | | 110[Other manufacturing services; publishing, printing and reproduction services; material recovery services | 9 | -] |
| 28 | Section 9 | Community, Social and Personal Services and other miscellaneous services | | |
| 29 | Heading 9991 | Public administration and other services provided to the community as a whole; compulsory social security services. | 9 | - |
| 30 | Heading 9992 | Education services. | 9 | - |
| 31 | Heading 9993 | Human health and social care services. | 9 | - |
| 111[31A | Heading 9993 | Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services. | 2.5 | The credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]] |
| | Heading 9994 | (i) Services by way of treatment of effluents by a | 6 | - |

108 Substituted by Notification No. 20/2017-Central Tax (Rate), dated 22-8-2017, w.e.f. 22-8-2017.

109 Item (i) omitted by Notification No. 6/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its omission said item (i) as amended by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, read as under:

| | | |
|---|-----|-----|
| (3) | (4) | (5) |
| Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent or 2.5 per cent or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer. | | |

110 Substituted vide NOTIFICATION NO. 06/2021-Central Tax (Rate) dated 30-09-2021 w.e.f. 01-10-2021 before it was read as

| | | |
|---|---|-----|
| (ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above. | 9 | -J" |
|---|---|-----|

111 Inserted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|---------|---|---|--------------------|-----|
| 112[32] | | Common Effluent Treatment Plant. | | |
| | | ¹¹³ [(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment. | 6 | -] |
| | | (ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) ¹¹⁴ [and (ia)] above. | 9 | -] |
| 33 | Heading 9995 | Services of membership organisations. | 9 | - |
| 34 | Heading 9996 (Recreational, cultural and sporting services) | (i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama ¹¹⁵ [or planetarium]. | 9 | - |
| | | (ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less. | ¹¹⁶ [6] | - |
| | | ¹¹⁷ [(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees. | 9 | -] |
| | | ¹¹⁸ [(iii) Services by way of admission to; | 9 | - |

112 Substituted by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, Sl. No. 32 read as under :

| | | | | |
|-----|--------------|--|---|----|
| "32 | Heading 9994 | Sewage and waste collection, treatment and disposal and other environmental protection services. | 9 | -" |
|-----|--------------|--|---|----|

113 Inserted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

114 Inserted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

115 Inserted by Notification No. 20/2017-Central Tax (Rate), dated 22-8-2017.

116 Substituted for "9" by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

117 Inserted by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

118 Substituted by Notification No. 6/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its Substitution, items (iii) and (iia) were amended by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019 and Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under:

| | | |
|---|---|---|
| "(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet. | 9 | - |
|---|---|---|

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | | |
|--------------------|------------------------------|---|----|----|
| | | (a) <i>theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or</i> (b) <i>ballet, - other than any place covered by (iia) below</i> | | |
| | | (iia) <i>Services by way of admission to (a) casinos or clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.</i> | 14 | -] |
| | | (iv) <i>Services provided by a race club by way of</i> ¹¹⁹ <i>[licensing a] bookmaker in such club.</i> | 14 | - |
| | | (v) ¹²⁰ [***] | | |
| | | (vi) <i>Recreational, cultural and sporting services other than (i), (ii),</i> ¹²¹ <i>[(iia),] (iii),</i> ¹²² <i>[(iia),] (iv) and (v) above.</i> | 9 | - |
| 35 | Heading 9997 | Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified). | 9 | - |
| 36 | Heading 9998 | Domestic services. | 9 | - |
| 37 | Heading 9999 | Services provided by extraterritorial organisations and bodies. | 9 | - |
| ¹²³ [38 | Heading 9954 or 9983 or 9987 | Service by way of construction or engineering | 9 | -] |

| | | |
|---|----|----|
| (iia) <i>Services by way of admission to entertainment events or access to amusement facilities including</i> [***] | 14 | -" |
| <i>casinos, race club, any sporting event such as Indian Premier League and the like.</i> | | |

119 Substituted for "totalisator or a license to" by Notification No. 12/2023 – Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

120 Omitted by Notification No. 12/2023 – Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023. Prior to its omission, item (v) read as under:

| | | |
|----------------------|----|---|
| (v) <i>Gambling.</i> | 14 | - |
|----------------------|----|---|

121 Inserted by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

122 Inserted by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

123 Inserted by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

| | | | | |
|---------------------|------------|--|---|----|
| | | <p>or installation or other technical services, provided in relation of setting up of following,—</p> <p>(a) Bio-gas plant</p> <p>(b) Solar power based devices</p> <p>(c) Solar power generating system</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG)</p> <p>(e) Waste to energy plants / devices</p> <p>(f) Ocean waves/tidal waves energy devices/plants</p> <p><i>Explanation.</i> —This entry shall be read in conjunction with serial number ¹²⁴[201A of Schedule II] of the notification No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 673(E), dated 28th June, 2017.</p> | | |
| ¹²⁵ [39. | Chapter 99 | Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges, etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub-section (4) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in Notification No. 7/2019-Central Tax (Rate), dated | 9 | -] |

¹²⁴ Substituted for "234 of Schedule I" by Notification No. 6/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

¹²⁵ Inserted by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

| | | | |
|--|--|---|--|
| | | 29th March, 2019, published in Gazette of India vide G.S.R. No. 254(E), dated 29th March, 2019. <i>Explanation.</i> —This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification. | |
|--|--|---|--|

¹²⁶[2. In case of supply of service specified in column (3), in items (i), ¹²⁷[(ia), (ib), (ic), (id), (ie) and (if)] against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. —For the purposes of this paragraph ¹²⁸[and paragraph 2A below], "total amount" means the sum total of,—

| | |
|-----|---|
| (a) | consideration charged for aforesaid service; and |
| (b) | amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sub-lease.] |

¹²⁹[2A. Where a ¹³⁰[***] person transfers development right or FSI (including additional FSI) to a promoter against consideration, wholly or partly, in the form of construction of apartments, the value of construction service in respect of such apartments shall be deemed to be equal to the Total Amount charged for similar apartments in the project from the independent buyers, other than the person transferring the development right or FSI (including additional FSI), nearest to the date on which such

¹²⁶ Substituted by Notification No. 1/2018-Central Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, paragraph 2, as amended by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, read as under:

². In case of supply of service specified in column (3) of the entry at item (i), item (iv) sub-item (b), sub-item (c) and sub-item (d), item (v) sub-item (b), sub-item (c) and sub-item (d), item (vi) sub-item (c) against serial No. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. —For the purposes of paragraph 2, "total amount" means the sum total of,—

| | |
|-----|--|
| (a) | consideration charged for aforesaid service; and |
| (b) | amount charged for transfer of land or undivided share of land, as the case may be.' |

¹²⁷ Substituted for "sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)," by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

¹²⁸ Inserted by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

¹²⁹ Inserted by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

¹³⁰ Word "registered" omitted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

development right or FSI (including additional FSI) is transferred to the promoter, less the value of transfer of land, if any, as prescribed in paragraph 2 above.]

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

4. *Explanation.* —For the purposes of this notification, —

- (i) Goods includes capital goods.
- (ii) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the annexed scheme of classification of services annexed to notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), dated 28-6-2017, vide number G.S.R. 690(E), dated 28th June, 2017 (Annexure).
- (iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.
- (iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that, —
 - (a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and
 - (b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.
- (v) "Information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.
- (vi) "Agricultural extension" means application of scientific research and know-ledge to agricultural practices through farmer education or training.
- (vii) "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.
- (viii) "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.

- ¹³¹[(ix) "Governmental Authority" means an authority or a board or any other body, —
- (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government,
with 90 per cent or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.
- (x) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,
- (i) set up by an Act of Parliament or State Legislature; or
 - (ii) established by any Government,
with 90 per cent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]
- ¹³²[(xi) "specified organisation" shall mean,—
- (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
 - (b) "Committee" or "State Committee" as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);
 - (xii) "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).]
- ¹³³[(xiii) an apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely—(a) part of supply of construction of which has time of supply on or before the 31st March, 2019 (b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;
- (xiv) the term "apartment" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
 - (xv) the term "project" shall mean a Real Estate Project or a Residential Real Estate Project;
 - (xvi) the term "affordable residential apartment" shall mean, —
 - (a) a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay central tax on construction of apartments at the rates as specified for item (ie)

131 Inserted by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

132 Inserted by Notification No. 27/2018-Central Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

133 Clauses (xiii) to (xxxi) inserted by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

or *(if)* against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause, —

- (i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;
- (ii) Gross amount shall be the sum total of: —

 - A. Consideration charged for the services specified at items *(i)* and *(ic)* in column (3) against Sl. No. 3 in the Table;
 - B. Amount charged for the transfer of land or undivided share of land, as the case may be, including by way of lease or sub- lease; and
 - C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges, etc.
- (b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item *(b)*, sub-item *(c)*, sub-item *(d)*, sub-item *(da)* and sub-item *(db)* of item *(iv)*; sub-item *(b)*, sub-item *(c)*, sub-item *(d)* and sub-item *(da)* of item *(v)*; and sub-item *(c)* of item *(vi)*, against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item *(ie)* or *(if)* against serial number 3, as the case may be.
- (xvii) the term "promoter" shall have the same meaning as assigned to it in in clause *(zk)* of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xviii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause *(zn)* of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xix) the term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP;
- (xx) the term "ongoing project" shall mean a project which meets all the following conditions, namely, —

 - (a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019: —

 - (i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or

- (ii) a chartered engineer registered with the Institution of Engineers (India); or
- (iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority;
- (b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub-clause (a) above that construction of the project has started on or before the 31st March, 2019;
- (c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;
- (d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.

Explanation. —For the purpose of sub-clauses (a) and (b) above, construction of a project shall be considered to have started on or before the 31st March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st March, 2019.

- (xxi) "Commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;
- (xxii) "Development works" means the external development works and internal development works on immovable property;
- (xxiii) "External development works" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;
- (xxiv) "internal development works" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;
- (xxv) the term "competent authority" as mentioned in definition of "commencement certificate" and "residential apartment", means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;
- (xxvi) the term "carpet area" shall have the same meaning assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

- (xxvii) the term "Real Estate Regulatory Authority" shall mean the Authority established under sub-section (1) of section 20 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016) by the Central Government or State Government;
- (xxviii) "Project which commences on or after 1st April, 2019" shall mean a project other than an ongoing project;
- (xxix) "Residential apartment" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;
- (xxx) "Commercial apartment" shall mean an apartment other than a residential apartment;
- (xxxi) "Floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.]
- ¹³⁴ [(xxxii) "Restaurant service" means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.
- (xxxiii) "Outdoor catering" means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.
- (xxxiv) "Hotel accommodation" means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.
- ¹³⁵ [***]
- ¹³⁶ [(xxxvi) "Specified premises", for a financial year, means, -
- (a) a premises from where the supplier has provided in the preceding financial year, 'hotel accommodation' service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or
- (b) a premises for which a registered person supplying 'hotel accommodation' service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

¹³⁴ Inserted by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

¹³⁵ Omitted by Notification No. 05/2025- Central tax (Rate), dated 16-01-2025, w.e.f. 01-04-2025, prior to its omission It was read as under " (xxxv) Declared tariff" means 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."

¹³⁶ Substituted by Notification No. 5/2025- Central Tax (Rate), dated 16-01-2025, w.e.f. 01-04-2025. Prior to its substitution it was read as under "

[(xxxvi) "Specified premises" means premises providing "hotel accommodation" services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.]

(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;”];]

¹³⁷[(xxxvii) *'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);*

(xxxviii) *'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;*

(xxxix) *'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;

(xxxx) *'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.]

¹³⁷ Inserted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

138 [ANNEXURE I

REAL ESTATE PROJECT (REP) OTHER THAN RESIDENTIAL REAL ESTATE PROJECT (RREP)

Input tax credit attributable to construction of residential portion in a Real Estate Project (REP) other than Residential Real Estate Project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project-wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock

| | |
|------|--|
| (a) | Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under: |
| | $T_x = T - T_e$ |
| | Where, — |
| (i) | T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017; |
| (ii) | T_e is the eligible ITC attributable to (a) construction of commercial portion, and (b) construction of residential portion, in the REP which has time of supply on or before 31st March 2019; |
| (b) | T_e shall be calculated as under: |
| | $T_e = T_c + T_r$ |
| | Where, — |
| | T_c is the ITC attributable to construction of commercial portion in the REP, calculated as under: |
| | $T_c = T * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP}), \text{ and}$ |
| | T_r is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under: |
| | $T_r = T * F_1 * F_2 * F_3 * F_4$ |
| | Where,— |

138 Inserted by Notification No. 3/2019-Central Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

| | |
|--|--|
| F1= | Carpet area of residential apartments in REP |
| | Total carpet area of commercial and residential apartments in the REP |
| F2= | Total carpet area of residential apartment booked on or before 31st March, 2019 |
| | Total carpet area of the residential apartment in REP |
| F3= | Such value of supply of construction of residential apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019 |
| | Total value of supply of construction of residential apartments booked on or before 31st March, 2019 |
| (F3 is to account for percentage invoicing of booked residential apartments) | |
| F4= | 1 |
| | % Completion of construction as on 31st March, 2019 |
| (c) | A registered person shall have the option to calculate 'Te' in the manner prescribed below instead of the manner prescribed in (b) above,— |
| | Te e calculated as under: |
| | $Te = Tc + T1 + Tr$ |
| | Were, — |
| | Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under: |
| | $Tc = T3 * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP});$ |
| | Wherein— |
| | $T3 = T - (T1 + T2)$ |
| | T1 = ITC attributable exclusively to construction of commercial portion in the REP |
| | T2 = ITC attributable exclusively to construction of residential portion in the REP, and |
| | Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31-3-2019 and which shall be calculated as under: |
| | $Tr = (T3 + T2) * F1 * F2 * F3 * F4$ |
| | or |

| | |
|-----|---|
| | $Tr = (T - T1) * F1 * F2 * F3 * F4$ |
| (d) | The amounts 'Tx' and 'Te' shall be computed separately for input tax credit of Central tax, State tax, Union territory tax and integrated tax. |
| (e) | Where, Tx is positive, i.e. $Te < T$, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in ¹³⁹ [FORM GST DRC-03]. |
| | <i>Explanation:</i> The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80. The Commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit. |
| (f) | Where Tx is negative, i.e. $Te > T$, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between Te and T. |
| (g) | The registered person may calculate Tc and utilize credit to the extent of Tc for payment of tax on commercial apartments, till the complete accounting of Tx is carried out and submitted. |
| (h) | Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019. |

Illustration: Where one- fifth (twenty per cent) of the construction has been completed, $F4$ shall be $100 \div 20 = 5$.

Explanation : "% Completion of construction as on 31st March, 2019" shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 (16 of 2016) and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, "Te" shall be calculated as follows: —

¹³⁹ Substituted for "FORM GST ITC-03" by Corrigendum G.S.R. 611(E), dated 30-8-2019.

- (a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or before 31st March, 2019 may be denoted as T_e which shall be calculated as under:

$$T_e = T_c + T_r$$

Where, —

T_c is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$$T_c = T_n * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP}), \text{ and}$$

T_r is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under:

$$T_r = T_n * F_1 * F_2 * F_3$$

Where, —

T_n = Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of REP

F_1 , F_2 and F_3 shall be the same as in para 1 above.

- (b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of T_e .
- (c) The amount ' T_e ' shall be computed separately for input tax credit of Central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, T_e shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent points) of construction is more than 25 per cent points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 per cent points;
- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent of the actual consideration received; and
- (iii) where the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 per cent of value of actual consumption of inputs and input services, the jurisdictional Commissioner or any other

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officer authorized in this regard may fix the T_e based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

| Sl. No. | Details of a REP (Res + Com) | | | |
|---------|---|-------------|-------|-------|
| | A | B | C | D |
| 1 | No. of apartments in the project | | 100 | units |
| 2 | No. of residential apartments in the project | | 75 | units |
| 3 | Carpet area of the residential apartment | | 70 | sqm |
| 4 | Total carpet area of the residential apartments | $C2 * C3$ | 5250 | sqm |
| 5 | Value of each residential apartment | | 0.60 | crore |
| 6 | Total value of the residential apartments | $C2 * C5$ | 45.00 | crore |
| 7 | No. of commercial apartments in the project | | 25 | units |
| 8 | Carpet area of the commercial apartment | | 30 | sqm |
| 9 | Total carpet area of the commercial apartments | $C7 * C8$ | 750 | sqm |
| 10 | Total carpet area of the project (Resi + Com) | $C4 + C9$ | 6000 | sqm |
| 11 | Percentage completion as on 31-3-2019 [as declared to RERA or determined by chartered engineer] | | 20% | |
| 12 | No. of residential apartments booked before transition | | 40 | units |
| 13 | Total carpet area of the residential apartments booked before transition | $C12 * C3$ | 2800 | sqm |
| 14 | Value of booked residential apartments | $C5 * C12$ | 24 | crore |
| 15 | Percentage invoicing of booked residential apartments on or before 31-3-2019 | | 20% | |
| 16 | Total value of supply of residential apartments having t.o.s. prior to transition | $C14 * C15$ | 4.8 | crore |
| 17 | ITC to be reversed on transition, $T_x = T - T_e$ | | | |
| 18 | Eligible ITC (T_e) = $T_c + T_r$ | | | |

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| | | | | |
|----|---|--|-------|-------|
| 19 | T (*see notes below) | | 1 | crore |
| 20 | $T_c = T_x$ (carpet area of commercial apartments in the REP/total carpet area of commercial and residential apartments in the REP) | C_{19}^* (C_9/C_{10}) | 0.125 | crore |
| 21 | $T_r = T \times F_1 \times F_2 \times F_3 \times F_4$ | | | |
| 22 | F1 | C_4/C_{10} | 0.875 | |
| 23 | F2 | C_{13}/C_4 | 0.533 | |
| 24 | F3 | C_{16}/C_{14} | 0.200 | |
| 25 | F4 | $1/C_{11}$ | 5 | |
| 26 | $T_r = T \times F_1 \times F_2 \times F_3 \times F_4$ | $C_{19}^* \times C_{22}^*$ $C_{23}^* \times C_{24}^*$ C_{25} | 0.467 | crore |
| 27 | Eligible ITC (T_e)= $T_c + T_r$ | $C_{26} + C_{20}$ | 0.592 | crore |
| 28 | ITC to be reversed on transition, $T_x = T - T_e$ | $C_{19} - C_{27}$ | 0.408 | crore |

*Notes:

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1-7-2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

Illustration 2:

| Sl.No. | Details of a REP (Res + Com) | | | |
|--------|---|------------------|-------|-------|
| | A | B | C | D |
| 1 | No. of apartments in the project | | 100 | units |
| 2 | No. of residential apartments in the project | | 75 | units |
| 3 | Carpet area of the residential apartment | | 70 | sqm |
| 4 | Total carpet area of the residential apartments | $C_2 \times C_3$ | 5250 | sqm |
| 5 | Value of each residential apartment | | 0.60 | crore |
| 6 | Total value of the residential apartments | $C_2 \times C_5$ | 45.00 | crore |

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| | | | | |
|----|--|-------------------------------|-------|-------|
| 7 | No. of commercial apartments in the project | | 25 | units |
| 8 | Carpet area of the commercial apartment | | 30 | sqm |
| 9 | Total carpet area of the commercial apartments | $C7 * C8$ | 750 | sqm |
| 10 | Total carpet area of the project (Resi + Com) | $C4 + C9$ | 6000 | sqm |
| 11 | Percentage completion (Pc) as on 31-3-2019 [as declared to RERA or determined by chartered engineer] | | 20% | |
| 12 | No. of residential apartments booked before transition | | 40 | units |
| 13 | Total carpet area of the residential apartments booked before transition | $C12 * C3$ | 2800 | sqm |
| 14 | Value of booked residential apartments | $C5 * C12$ | 24 | crore |
| 15 | Percentage invoicing of booked residential apartments on or before 31-3-2019 | | 60% | |
| 16 | Total value of supply of residential apartments having t.o.s. prior to transition | $C14 * C15$ | 14.4 | crore |
| 17 | ITC to be reversed on transition, $T_x = T - T_e$ | | | |
| 18 | Eligible ITC (T_e) = $T_c + T_r$ | | | |
| 19 | T (*see notes below) | | 1 | crore |
| 20 | $T_c = T \times$ (carpet area of commercial apartments in the REP/total carpet area of commercial and residential apartments in the REP) | $C19 * (C9/C10)$ | 0.125 | crore |
| 21 | $T_r = T \times F1 \times F2 \times F3 \times F4$ | | | |
| 22 | F1 | $C4/C10$ | 0.875 | |
| 23 | F2 | $C13/C4$ | 0.533 | |
| 24 | F3 | $C16/C14$ | 0.600 | |
| 25 | F4 | $1/C11$ | 5 | |
| 26 | $T_r = T \times F1 \times F2 \times F3 \times F4$ | $C19 * C22 * C23 * C24 * C25$ | 1.400 | crore |
| 27 | Eligible ITC (T_e) = $T_c + T_r$ | $C26 + C20$ | 1.525 | crore |

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| | | | | |
|----|---|-----------------------------------|------------|-------|
| 28 | ITC to be reversed/taken on transition, $T_x = T - T_e$ | C19 - C27 | - 0.525 | crore |
| 29 | T_x after application of cap on % invoicing vis-a-vis P_c | | | |
| 30 | % completion | | 20% | |
| 31 | % invoicing | | 60% | |
| 32 | % invoicing after application of cap ($P_c + 25\%$) | C11+25% | 45% | |
| 33 | Total value of supply of residential apartments having t.o.s. prior to transition | C14*C32 | 10.80 | crore |
| 34 | F3 after application of cap | C33/C14 | 0.45 | |
| 35 | $T_r = T \times F_1 \times F_2 \times F_3 \times F_4$ (after application of cap) | C19 * C22 * C23 * C34 * C25 | 1.05 | crore |
| 36 | Eligible ITC (T_e)= $T_c + T_r$ (after application of cap) | C20 + C35 | 1.18 | crore |
| 37 | ITC to be reversed/taken on transition, $T_x = T - T_e$ (after application of cap) | C19 - C36 | -0.18 | crore |
| 38 | T_x after application of cap on % invoicing vis-a-vis P_c and payment realization | | | |
| 39 | % invoicing after application of cap ($P_c + 25\%$) | | 45% | |
| 40 | Total value of supply of residential apartments having t.o.s. prior to transition | C33 | 10.80 | crore |
| 41 | Consideration received | | 8.00 | crore |
| 42 | Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received | 8 cr + 25% of 8 cr | 10.00 | crore |
| 43 | F3 after application of both the caps | C42/C14 | 0.42 | |
| 44 | $T_r = T \times F_1 \times F_2 \times F_3 \times F_4$ (after application of both the caps) | C19 * C22 * C23 * C43 * C25 | 0.97 | |
| 45 | Eligible ITC (T_e)= $T_c + T_r$ (after application of both the caps) | C20 + C44 | 1.10 | |
| 46 | ITC to be reversed/taken on transition, $T_x = T - T_e$ (after application of both the caps) | C19 - C45 | -0.10 | crore |

*Notes:

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.

2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1-7-2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

ANNEXURE II

RESIDENTIAL REAL ESTATE PROJECT (RREP)

Input tax credit attributable to construction of residential and commercial portion in a Residential Real Estate Project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project-wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay Central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock
 - (a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - Te$$

Where,—

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the RREP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
- (ii) Te is the eligible ITC attributable to construction of commercial portion and construction of residential portion, in the RREP which has time of supply on or before 31st March, 2019;
- (b) Te shall be calculated as under:

$$Te = T * F1 * F2 * F3 * F4$$

Where,—

F1 = $\frac{\text{Carpet area of residential and commercial apartments in the RREP}}{\text{Total carpet area of apartments in the RREP}}$

(In case of a Residential Real Estate Project, value of "F1" shall be 1.)

F2 = $\frac{\text{Total carpet area of residential and commercial apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential and commercial apartment in the RREP}}$

Such value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019

F3= Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019

(F3 is to account for percentage invoicing of booked residential apartments)

1

F4= % Completion of construction as on 31st March, 2019

Illustration: Where one- fifth (twenty per cent) of the construction has been completed, F4 shall be $100 \div 20 = 5$.

Explanation : "% Completion of construction as on 31st March, 2019" shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

- (c) The amounts 'Tx' and 'Te' shall be computed separately for input tax credit of Central tax, State tax, Union territory tax and integrated tax.
- (d) Where, Tx is positive, i.e. $T_e < T$, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and T_e . Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in ¹⁴⁰[FORM GST DRC-03].

Explanation : The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80. The Commissioner may issue an order in FORM GST DRC-21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

- (e) Where, Tx is negative, i.e. $T_e > T$, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between T_e and T.
- (f) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a

¹⁴⁰ Substituted for "FORM GST ITC-03" by Corrigendum G.S.R. 611(E), dated 30-8-2019.

chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, "Te" shall be calculated as follows: —

- (a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or before 31st March, 2019 may be denoted as Te which shall be calculated as under:

$$Te = T_n * F_1 * F_2 * F_3$$

Where,—

T_n= Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of residential and commercial apartments in the RREP.

F₁, F₂ and F₃ shall be the same as in para 1 above

- (b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential or commercial portion in the RREP, for which he shall not otherwise be eligible, to the extent of the amount of Te.
- (c) The amount 'Te' shall be computed separately for input tax credit of Central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent points) and the percentage completion (per cent points) of construction is more than 25 per cent points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 per cent points;
- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent of the actual consideration received; and
- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 per cent of value of actual consumption of inputs and input services, the jurisdictional Commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

| Sl. No. | Details of a Residential Real Estate Project (RREP) | | | |
|---------|---|-------------------------------|------|-------|
| | A | B | C | D |
| 1 | No. of apartments in the project | | 100 | units |
| 2 | No. of residential apartments in the project | | 100 | units |
| 3 | Carpet area of the residential apartment | | 70 | sqm |
| 4 | Total carpet area of the residential apartments | $C2 * C3$ | 7000 | sqm |
| 5 | Value of each residential apartment | | 0.60 | crore |
| 6 | Percentage completion as on 31-3-2019 [as declared to RERA or determined by chartered engineer] | | 20% | |
| 7 | No. of apartments booked before transition | | 80 | units |
| 8 | Total carpet area of the residential apartment booked before transition | $C3 * C7$ | 5600 | sqm |
| 9 | Value of booked residential apartments | $C5 * C7$ | 48 | crore |
| 10 | Percentage invoicing of booked residential apartments on or before 31-3-2019 | | 20% | |
| 11 | Total value of supply of residential apartments having t.o.s. prior to transition | $C9 * C10$ | 9.6 | crore |
| 12 | ITC to be reversed on transition, $T_x = T - T_e$ | | | |
| 13 | Eligible ITC (T_e) = $T \times F1 \times F2 \times F3 \times F4$ | | | |
| 14 | T (*see notes below) | | 1 | crore |
| 15 | F1 | | 1 | |
| 16 | F2 | $C8/C4$ | 0.8 | |
| 17 | F3 | $C11/C9$ | 0.2 | |
| 18 | F4 | $1/C6$ | 5 | |
| 19 | Eligible ITC (T_e) = $T \times F1 \times F2 \times F3 \times F4$ | $C14 * C15 * C16 * C17 * C18$ | 0.8 | crore |
| 20 | ITC to be reversed on transition, $T_x = T - T_e$ | $C14 - C19$ | 0.2 | crore |

*Notes:

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1-7-2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

Illustration 2:

| Sl. No. | Details of a Residential Real Estate Project (RREP) | | | |
|---------|---|-------------------------------|------|-------|
| | A | B | C | D |
| 1 | No. of apartments in the project | | 100 | units |
| 2 | No. of residential apartments in the project | | 100 | units |
| 3 | Carpet area of the residential apartment | | 70 | sqm |
| 4 | Total carpet area of the residential apartments | $C2 * C3$ | 7000 | sqm |
| 5 | Value of each residential apartment | | 0.60 | crore |
| 6 | Percentage completion as on 31-3-2019 [as declared to RERA or determined by chartered engineer] | | 20% | |
| 7 | No. of apartments booked before transition | | 80 | units |
| 8 | Total carpet area of the residential apartment booked before transition | $C3 * C7$ | 5600 | sqm |
| 9 | Value of booked residential apartments | $C5 * C7$ | 48 | crore |
| 10 | Percentage invoicing of booked residential apartments on or before 31-3-2019 | | 60% | |
| 11 | Total value of supply of residential apartments having t.o.s. prior to transition | $C9 * C10$ | 28.8 | crore |
| 12 | ITC to be reversed on transition, $T_x = T - T_e$ | | | |
| 13 | Eligible ITC (T_e)= $T \times F1 \times F2 \times F3 \times F4$ | | | |
| 14 | T (*see notes below) | | 1 | crore |
| 15 | F1 | | 1 | |
| 16 | F2 | $C8/C4$ | 0.8 | |
| 17 | F3 | $C11/C9$ | 0.6 | |
| 18 | F4 | $1/C6$ | 5 | |
| 19 | Eligible ITC (T_e)= $T \times F1 \times F2 \times F3 \times F4$ | $C14 * C15 * C16 * C17 * C18$ | 2.4 | crore |
| 20 | ITC to be reversed on transition, $T_x = T - T_e$ | $C14 - C19$ | -1.4 | crore |

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| | | | | |
|----|---|-----------------------------------|-------|-------|
| 21 | Tx after application of cap on % invoicing vis-a-vis Pc | | | |
| 22 | % completion | | 20% | |
| 23 | % invoicing | | 60% | |
| 24 | % invoicing after application of cap(Pc + 25%) | C6 + 25 % | 45% | |
| 25 | Total value of supply of residential apartments having t.o.s. prior to transition | C9 * C24 | 21.60 | crore |
| 26 | F3 after application of cap | C25/C9 | 0.45 | |
| 27 | Te= T × F1 × F2 × F3 × F4 (after application of cap) | C14 * C15 * C16 * C26 * C18 | 1.80 | crore |
| 28 | ITC to be reversed/taken on transition, Tx= T- Te (after application of cap) | C14 - C27 | -0.80 | crore |
| 29 | Tx after application of cap on % invoicing vis-a-vis Pc and payment realization | | | |
| 30 | % invoicing after application of cap (Pc + 25%) | | 45% | |
| 31 | Total value of supply of residential apartments having t.o.s. prior to transition | C25 | 21.60 | crore |
| 32 | Consideration received | | 16.00 | crore |
| 33 | Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received | 16 cr + 25% of 16 cr | 20.00 | crore |
| 34 | F3 after application of both the caps | C33/C9 | 0.42 | |
| 35 | Te= T × F1 × F2 × F3 × F4 (after application of both the caps) | C14 * C15 * C34 * C26 * C18 | 1.67 | |
| 36 | ITC to be reversed/taken on transition, Tx= T- Te (after application of both the caps) | C14 - C35 | -0.67 | crore |

*Notes:

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1-7-2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

ANNEXURE III

Illustration 1:

A promoter has procured following goods and services [other than capital goods and services by way of grant of development rights, long term lease of land or FSI] for construction of a residential real estate project during a financial year.

| Sl. No. | Name of input goods and services | Percentage of input goods and services received during the financial year | Whether inputs received from registered supplier? (Y/N) |
|---------|---|---|---|
| 1 | Sand | 10 | Y |
| 2 | Cement | 15 | N |
| 3 | Steel | 20 | Y |
| 4 | Bricks | 15 | Y |
| 5 | Flooring tiles | 10 | Y |
| 6 | Paints | 5 | Y |
| 7 | Architect/designing/CAD drawing, etc. | 10 | Y |
| 8 | Aluminium windows, Ply, commercial wood | 15 | Y |

In this example, the promoter has procured 80 per cent of goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], from a GST registered person. However, he has procured cement from an unregistered supplier. Hence at the end of financial year, the promoter has to pay GST on cement at the applicable rates on reverse charge basis.

Illustration 2:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

| Sl. No. | Name of input goods and services | Percentage of input goods and services received during the financial year | Whether inputs received from registered supplier? (Y/N) |
|---------|----------------------------------|---|---|
| 1 | Sand | 10 | Y |
| 2 | Cement | 15 | Y |
| 3 | Steel | 20 | Y |
| 4 | Bricks | 15 | Y |

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| | | | |
|---|---|----|---|
| 5 | Flooring tiles | 10 | Y |
| 6 | Paints | 5 | N |
| 7 | Architect/designing/CAD drawing etc. | 10 | Y |
| 8 | Aluminium windows, Ply, commercial wood | 15 | N |

In this example, the promoter has procured 80 per cent of goods and services including cement from a GST registered person. However, he has procured paints, aluminium windows, ply and commercial wood, etc., from an unregistered supplier. Hence at the end of financial year, the promoter is not required to pay GST on inputs on reverse charge basis.

Illustration 3:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges, etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

| Sl. No. | Name of input goods and services | Percentage of input goods and services received during the financial year | Whether inputs procured from registered supplier? (Y/N) |
|----------------|---|--|--|
| 1 | Sand | 10 | N |
| 2 | Cement | 15 | N |
| 3 | Steel | 15 | Y |
| 4 | Bricks | 10 | Y |
| 5 | Flooring tiles | 10 | Y |
| 6 | Paints | 5 | Y |
| 7 | Architect/designing/CAD drawing etc. | 10 | Y |
| 8 | Aluminium windows | 15 | N |
| 9 | Ply, commercial wood | 10 | N |

In this example, the promoter has procured 50 per cent of goods and services from a GST registered person. However, he has procured sand, cement and aluminium windows, ply and commercial wood, etc., from an unregistered supplier. Thus, value of goods and services procured from registered suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfil his tax liability on the shortfall of 30 per cent from mandatory purchase, the promoter has to pay GST on cement at the applicable rate on reverse charge basis. After payment of GST on cement, on the remaining shortfall of 15 per cent, the promoter shall pay tax @ ¹⁴¹[18 (9 + 9)] per cent under RCM.

¹⁴¹ Substituted for "18" by Corrigendum GSR 327(E), dated 25-4-2019.

**ANNEXURE IV
FORM**

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be, by the ¹⁴²[20th] May, 2019)

Reference No.

Date

To

.....

.....

(To be addressed to the jurisdictional Commissioner)

1. GSTIN:
2. RERA registration Number of the Project:
3. Name of the project, if any:
4. The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the longitude and latitude of the end points of the project:
5. The number, type and the carpet area of apartments for booking or sale in the project:
6. Date of receipt of commencement certificate:

Declaration

| | | | |
|----|--|---|--|
| 1. | I hereby exercise the option to pay tax on construction of apartments in the above mentioned project as under: | | |
| | <i>I shall pay tax on construction of the apartments: (put (√) in appropriate box)</i> | At the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be | At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table in this notification, as the case may be |
| 2. | I understand that this is a onetime option, which once exercised, shall not be allowed to be changed. | | |
| 3. | I also understand that invoices for supply of the service can be issued during the period from 1st April, 2019 to ¹ [20th] May, 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein. | | |

Signature

Name

Designation

Place

¹⁴² Substituted for "10th" by Notification No. 10/2019-Central Tax (Rate), dated 10-5-2019, w.e.f. 10-5-2019.

Date

¹⁴³[ANNEXURE V

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No. -

Date: -

1. I/We _____ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial yearunder forward charge in accordance with section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till ¹⁴⁴[the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date].

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: ¹⁴⁵[The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year]. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.]

¹⁴³ Inserted by Notification No. 3/2022- Central Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

¹⁴⁴ Substituted for "end of the financial year for which it is exercised" by Notification No. 6/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

¹⁴⁵ Substituted for "The last date for exercising the above option for any financial year is the 15th March of the preceding financial year" by Notification No. 6/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

¹⁴⁶[Annexure VI

FORM

Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We _____ (name of Person), authorized representative of M/s..... had exercised option to pay GST on the services of GTA in relation to transportation of goods supplied by us during, the financial year.....under forward charge by filing Annexure V on;
2. I hereby declare that I want to revert to reverse charge mechanism for Financial Year.....;
3. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorized representative:

Name Authorized Signatory:

Full Address of GTA:

(Dated Acknowledgment of jurisdictional GST Authority)

Note: The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.]

¹⁴⁷[Annexure VII

OPT-IN DECLARATION FOR REGISTERED PERSON

(See para 4(xxxvi))

Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.

Reference No.-

Date: -

1. I/We (name of Person) do hereby declare that the premises at(address)..... shall be a ‘specified premises’ for the Financial Year(yyyy yy).....

146 Inserted by Notification No. 6/2023-Central Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

147 Inserted by Notification No. 5/2025-Central Tax (Rate), dated 16-01-2025, w.e.f. 16-01-2025.

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as a 'specified premises' for a Financial Year, shall be filed by a registered person on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.

Annexure VIII

OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION

(See para 4(xxxvi))

**Declaration by a person applying for registration before the jurisdictional GST authority
declaring the premises to be a 'specified premises'.**

Reference No.-

Date: -

1. I/We (name of Person) have applied for registration vide ARN No. and do hereby declare that the premises at(address)..... shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.

2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

Annexure IX
OPT-OUT DECLARATION
(See para 4(xxxvi))

Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a 'specified premises'.

Reference No.-

Date: -

1. I/We (name of Person) do hereby declare that the premises at(address)..... shall not be a 'specified premises' for the Financial Year(yyyy-yy).....

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a 'specified premises' by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as not a 'specified premises', for a Financial Year, shall be filed on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.

2. The above declaration shall have to be filed separately for each premises.]

5. This notification shall come into force with effect from 1st day of July, 2017.

SCHEME OF CLASSIFICATION OF SERVICES

| S.No. | Chapter, Section, Heading or Group | Service Code (Tariff) | Service Description |
|-------|---|-----------------------------|---------------------|
|-------|---|-----------------------------|---------------------|

| (1) | (2) | (3) | (4) |
|-----|--------------|--------|---|
| 1 | Chapter 99 | | All Services |
| 2 | Section 5 | | Construction Services |
| 3 | Heading 9954 | | Construction services |
| 4 | Group 99541 | | Construction services of buildings |
| 5 | | 995411 | Construction services of single dwelling or multi dwelling or multi- storied residential buildings |
| 6 | | 995412 | Construction services of other residential buildings such as old age homes, homeless shelters, hostels and the like |
| 7 | | 995413 | Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings |
| 8 | | 995414 | Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings |
| 9 | | 995415 | Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings |
| 10 | | 995416 | Construction services of other buildings nowhere else classified |
| 11 | | 995419 | Services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above |
| 12 | Group 99542 | | General construction services of civil engineering works |
| 13 | | 995421 | General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels |
| 14 | | 995422 | General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks |
| 15 | | 995423 | General construction services of long-distance underground/ overland/ submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works |

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| | | | |
|----|-------------|--------|--|
| 16 | | 995424 | General construction services of local water and sewage pipelines, electricity and communication cables and related works |
| 17 | | 995425 | General construction services of mines and industrial plants |
| 18 | | 995426 | General Construction services of Power Plants and its related infrastructure |
| 19 | | 995427 | General construction services of outdoor sport and recreation facilities |
| 20 | | 995428 | General construction services of other civil engineering works nowhere else classified |
| 21 | | 995429 | Services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above |
| 22 | Group 99543 | | Site preparation services |
| 23 | | 995431 | Demolition services |
| 24 | | 995432 | Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling and boring and core extraction, digging of trenches |
| 25 | | 995433 | Excavating and earthmoving services |
| 26 | | 995434 | Water well drilling services and septic system installation services |
| 27 | | 995435 | Other site preparation services nowhere else classified |
| 28 | | 995439 | Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above |
| 29 | Group 99544 | | Assembly and erection of prefabricated constructions |
| 30 | | 995441 | Installation, assembly and erection services of prefabricated buildings |
| 31 | | 995442 | Installation, assembly and erection services of other prefabricated structures and constructions |
| 32 | | 995443 | Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like) |
| 33 | | 995444 | Other assembly and erection services nowhere else classified |

| | | | |
|----|-------------|--------|---|
| 34 | | 995449 | Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above |
| 35 | Group 99545 | | Special trade construction services |
| 36 | | 995451 | Pile driving and foundation services |
| 37 | | 995452 | Building framing and roof framing services |
| 38 | | 995453 | Roofing and waterproofing services |
| 39 | | 995454 | Concrete services |
| 40 | | 995455 | Structural steel erection services |
| 41 | | 995456 | Masonry services |
| 42 | | 995457 | Scaffolding services |
| 43 | | 995458 | Other special trade construction services nowhere else classified |
| 44 | | 995459 | Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above |
| 45 | Group 99546 | | Installation services |
| 46 | | 995461 | Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services |
| 47 | | 995462 | Water plumbing and drain laying services |
| 48 | | 995463 | Heating, ventilation and air conditioning equipment installation services |
| 49 | | 995464 | Gas fitting installation services |
| 50 | | 995465 | Insulation services |
| 51 | | 995466 | Lift and escalator installation services |
| 52 | | 995468 | Other installation services nowhere else classified |
| 53 | | 995469 | Services involving repair, alterations, additions, replacements, maintenance of the installations covered above |
| 54 | Group 99547 | | Building completion and finishing services |
| 55 | | 995471 | Glazing services |

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| | | | |
|----|--------------|--------|--|
| 56 | | 995472 | Plastering services |
| 57 | | 995473 | Painting services |
| 58 | | 995474 | Floor and wall tiling services |
| 59 | | 995475 | Other floor laying, wall covering and wall papering services |
| 60 | | 995476 | Joinery and carpentry services |
| 61 | | 995477 | Fencing and railing services |
| 62 | | 995478 | Other building completion and finishing services nowhere else classified |
| 63 | | 995479 | Services involving repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above |
| 64 | Section 6 | | Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services |
| 65 | Heading 9961 | | Services in wholesale trade |
| 66 | Group 99611 | | |
| 67 | | 996111 | Services provided for a fee or commission or on contract basis on wholesale trade |
| 68 | Heading 9962 | | Services in retail trade |
| 69 | Group 99621 | | |
| 70 | | 996211 | Services provided for a fee or commission or on contract basis on retail trade |
| 71 | Heading 9963 | | Accommodation, food and beverage services |
| 72 | Group 99631 | | Accommodation services |
| 73 | | 996311 | Room or unit accommodation services provided by Hotels, Inn, Guest House, Club and the like |
| 74 | | 996312 | Camp site services |
| 75 | | 996313 | Recreational and vacation camp services |
| 76 | Group 99632 | | Other accommodation services |
| 77 | | 996321 | Room or unit accommodation services for students in student residences |

| | | | |
|----|--------------|--------|---|
| 78 | | 996322 | Room or unit accommodation services provided by Hostels, Camps, Paying Guest and the like |
| 79 | | 996329 | Other room or unit accommodation services nowhere else classified |
| 80 | Group 99633 | | Food, edible preparations, alcoholic and non-alcoholic beverages serving services |
| 81 | | 996331 | Services provided by restaurants, cafes and similar eating facilities including takeaway services, room services and door delivery of food |
| 82 | | 996332 | Services provided by Hotels, Inn, Guest House, Club and the like including room services, takeaway services and door delivery of food |
| 83 | | 996333 | Services provided in canteen and other similar establishments |
| 84 | | 996334 | Catering Services in exhibition halls, events, marriage halls and other outdoor/indoor functions |
| 85 | | 996335 | Catering services in trains, flights and the like |
| 86 | | 996336 | Preparation or supply services of food, edible preparations, alcoholic and non-alcoholic beverages to airlines and other transportation operators |
| 87 | | 996337 | Other contract food services |
| 88 | | 996339 | Other food, edible preparations, alcoholic and non-alcoholic beverages serving services nowhere else classified |
| 89 | Heading 9964 | | Passenger transport services |
| 90 | Group 99641 | | Local transport and sightseeing transportation services of passengers |
| 91 | | 996411 | Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles |
| 92 | | 996412 | Taxi services including radio taxi and other similar services |
| 93 | | 996413 | Non-scheduled local bus and coach charter services |
| 94 | | 996414 | Other land transportation services of passengers |
| 95 | | 996415 | Local water transport services of passengers by ferries, cruises and the like |
| 96 | | 996416 | Sightseeing transportation services by rail, land, water and air |

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| 97 | | 996419 | Other local transportation services of passengers nowhere else classified |
| 98 | Group 99642 | | Long-distance transport services of passengers |
| 99 | | 996421 | Long-distance transport services of passengers through rail network by railways, metro and the like |
| 100 | | 996422 | Long-distance transport services of passengers through road by bus, car, non-scheduled long distance bus and coach services, stage carriage and the like |
| 101 | | 996423 | Taxi services including radio taxi and other similar services |
| 102 | | 996424 | Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships and the like |
| 103 | | 996425 | Domestic/ international scheduled air transport services of passengers |
| 104 | | 996426 | Domestic/international non-scheduled air transport services of passengers |
| 105 | | 996427 | Space transport services of passengers |
| 106 | | 996429 | Other long-distance transportation services of passengers nowhere else classified |
| 107 | Heading 9965 | | Goods Transport Services |
| 108 | Group 99651 | | Land transport services of Goods |
| 109 | | 996511 | Road transport services of Goods including letters, parcels, live animals, household and office furniture, containers and the like by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles |
| 110 | | 996512 | Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like |
| 111 | | 996513 | Transport services of petroleum and natural gas, water, sewerage and other goods <i>via</i> pipeline |
| 112 | | 996519 | Other land transport services of goods nowhere else classified |
| 113 | Group 99652 | | Water transport services of goods |

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| 114 | | 996521 | Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships and the like |
| 115 | | 996522 | Inland water transport services of goods by refrigerator vessels, tankers and other vessels |
| 116 | Group 99653 | | Air and space transport services of goods |
| 117 | | 996531 | Air transport services of letters and parcels and other goods |
| 118 | | 996532 | Space transport services of freight |
| ¹⁴⁸ [118a | Group 99654 | | <i>Multimodal Transport of goods from a place in India to another place in India</i> |
| 118b | | 996541 | <i>Multimodal Transport of goods from a place in India to another place in India]</i> |
| 119 | Heading 9966 | | Rental services of transport vehicles ¹⁴⁹ [with] operators |
| 120 | Group 99660 | | Rental services of transport vehicles ¹⁵⁰ [with] operators |
| 121 | | 996601 | Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, ¹⁵¹ [with] operator |
| 122 | | 996602 | Rental services of water vessels including passenger vessels, freight vessels and the like ¹⁵² [with] operator |
| 123 | | 996603 | Rental services of aircraft including passenger aircrafts, freight aircrafts and the like ¹⁵³ [with] operator |
| 124 | | 996609 | Rental services of other transport vehicles nowhere else classified ¹⁵⁴ [with] operator |
| 125 | Heading 9967 | | Supporting services in transport |
| 126 | Group 99671 | | Cargo handling services |
| 127 | | 996711 | Container handling services |
| 128 | | 996712 | Customs house agent services |

148 Inserted by Notification No. 6/2021-Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

149 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

150 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

151 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

152 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

153 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

154 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

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|-----|-------------|--------|--|
| 129 | | 996713 | Clearing and forwarding services |
| 130 | | 996719 | Other cargo and baggage handling services |
| 131 | Group 99672 | | Storage and warehousing services |
| 132 | | 996721 | Refrigerated storage services |
| 133 | | 996722 | Bulk liquid or gas storage services |
| 134 | | 996729 | Other storage and warehousing services |
| 135 | Group 99673 | | Supporting services for railway transport |
| 136 | | 996731 | Railway pushing or towing services |
| 137 | | 996739 | Other supporting services for railway transport nowhere else classified |
| 138 | Group 99674 | | Supporting services for road transport |
| 139 | | 996741 | Bus station services |
| 140 | | 996742 | Operation services of national highways, state highways, expressways, roads and streets; bridges and tunnel operation services |
| 141 | | 996743 | Parking lot services |
| 142 | | 996744 | Towing services for commercial and private vehicles |
| 143 | | 996749 | Other supporting services for road transport nowhere else classified |
| 144 | Group 99675 | | Supporting services for water transport (coastal, transoceanic and inland waterways) |
| 145 | | 996751 | Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like |
| 146 | | 996752 | Pilotage and berthing services |
| 147 | | 996753 | Vessel salvage and refloating services |
| 148 | | 996759 | Other supporting services for water transport nowhere else classified |
| 149 | Group 99676 | | Supporting services for air or space transport |
| 150 | | 996761 | Airport operation services (excluding cargo handling) |

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| 151 | | 996762 | Air traffic control services |
| 152 | | 996763 | Other supporting services for air transport |
| 153 | | 996764 | Supporting services for space transport |
| 154 | Group 99679 | | Other supporting transport services |
| 155 | | 996791 | Goods transport agency services for road transport |
| 156 | | 996792 | Goods transport agency services for other modes of transport |
| 157 | | 996793 | Other goods transport services |
| 158 | | 996799 | Other supporting transport services nowhere else classified |
| 159 | Heading 9968 | | Postal and courier services |
| 160 | Group 99681 | | Postal and courier services |
| 161 | | 996811 | Postal services including post office counter services, mail box rental services |
| 162 | | 996812 | Courier services |
| 163 | | 996813 | Local delivery services |
| 164 | | 996819 | Other Delivery Services nowhere else classified |
| 165 | Heading 9969 | | Electricity, gas, water and other distribution services |
| 166 | Group 99691 | | Electricity and gas distribution services |
| 167 | | 996911 | Electricity transmission services |
| 168 | | 996912 | Electricity distribution services |
| 169 | | 996913 | Gas distribution services |
| 170 | Group 99692 | | Water distribution and other services |
| 171 | | 996921 | Water distribution services |
| 172 | | 996922 | Services involving distribution of steam, hot water and air conditioning supply and the like |
| 173 | | 996929 | Other similar services |
| 174 | Section 7 | | Financial and related services; real estate services; and rental and leasing services |

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|-----|--------------|--------|---|
| 175 | Heading 9971 | | Financial and related services |
| 176 | Group 99711 | | Financial services (except investment banking, insurance services and pension services) |
| 177 | | 997111 | Central banking services |
| 178 | | 997112 | Deposit services |
| 179 | | 997113 | Credit-granting services including stand-by commitment, guarantees and securities |
| 180 | | 997114 | Financial leasing services |
| 181 | | 997119 | Other financial services (except investment banking, insurance services and pension services) |
| 182 | Group 99712 | | Investment banking services |
| 183 | | 997120 | Investment banking services |
| 184 | Group 99713 | | Insurance and pension services (excluding reinsurance services) |
| 185 | | 997131 | pension services |
| 186 | | 997132 | Life insurance services (excluding reinsurance services) |
| 187 | | 997133 | Accident and health insurance services |
| 188 | | 997134 | Motor vehicle insurance services |
| 189 | | 997135 | Marine, aviation, and other transport insurance services |
| 190 | | 997136 | Freight insurance services and travel insurance services |
| 191 | | 997137 | Other property insurance services |
| 192 | | 997139 | Other non-life insurance services (excluding reinsurance services) |
| 193 | Group 99714 | | Reinsurance services |
| 194 | | 997141 | Life reinsurance services |
| 195 | | 997142 | Accident and health reinsurance services |
| 196 | | 997143 | Motor vehicle reinsurance services |
| 197 | | 997144 | Marine, aviation and other transport reinsurance services |

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|-----|--------------|--------|---|
| 198 | | 997145 | Freight reinsurance services |
| 199 | | 997146 | Other property reinsurance services |
| 200 | | 997149 | Other non-life reinsurance services |
| 201 | Group 99715 | | Services auxiliary to financial services (other than to insurance and pensions) |
| 202 | | 997151 | Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services |
| 203 | | 997152 | Brokerage and related securities and commodities services including commodity exchange services |
| 204 | | 997153 | Portfolio management services except pension funds |
| 205 | | 997154 | Trust and custody services |
| 206 | | 997155 | Services related to the administration of financial markets |
| 207 | | 997156 | Financial consultancy services |
| 208 | | 997157 | Foreign exchange services |
| 209 | | 997158 | Financial transactions processing and clearing house services |
| 210 | | 997159 | Other services auxiliary to financial services |
| 211 | Group 99716 | | Services auxiliary to insurance and pensions |
| 212 | | 997161 | Services auxiliary to insurance and pensions |
| 213 | | 997162 | Insurance claims adjustment services |
| 214 | | 997163 | Actuarial services |
| 215 | | 997164 | Pension fund management services |
| 216 | | 997169 | Other services auxiliary to insurance and pensions |
| 217 | Group 99717 | | Services of holding financial assets |
| 218 | | 997171 | Services of holding equity of subsidiary companies |
| 219 | | 997172 | Services of holding securities and other assets of trusts and funds and similar financial entities |
| 220 | Heading 9972 | | Real estate services |

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|-----|--------------|--------|---|
| 221 | Group 99721 | | Real estate services involving owned or leased property |
| 222 | | 997211 | Rental or leasing services involving own or leased residential property |
| 223 | | 997212 | Rental or leasing services involving own or leased non-residential property |
| 224 | | 997213 | Trade services of buildings |
| 225 | | 997214 | Trade services of time-share properties |
| 226 | | 997215 | Trade services of vacant and subdivided land |
| 227 | Group 99722 | | Real estate services on a fee or commission basis or on contract basis |
| 228 | | 997221 | Property management services on a fee or commission basis or on contract basis |
| 229 | | 997222 | Building sales on a fee or commission basis or on contract basis |
| 230 | | 997223 | Land sales on a fee or commission basis or on contract basis |
| 231 | | 997224 | Real estate appraisal services on a fee or commission basis or on contract basis |
| 232 | Heading 9973 | | Leasing or rental services ¹⁵⁵ [without] operator |
| 233 | Group 99731 | | Leasing or rental services concerning machinery and equipment ¹⁵⁶ [without] operator |
| 234 | | 997311 | Leasing or rental services concerning transport equipments including containers, ¹⁵⁷ [without] operator |
| 235 | | 997312 | Leasing or rental services concerning agricultural machinery and equipment ¹⁵⁸ [without] operator |
| 236 | | 997313 | Leasing or rental services concerning construction machinery and equipment ¹⁵⁹ [without] operator |
| 237 | | 997314 | Leasing or rental services concerning office machinery and equipment (except computers) ¹⁶⁰ [without] operator |

155 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

156 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

157 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

158 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

159 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

160 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

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|-----|-------------|--------|---|
| 238 | | 997315 | Leasing or rental services concerning computers ¹⁶¹ [without] operators |
| 239 | | 997316 | Leasing or rental services concerning telecommunications equipment ¹⁶² [without] operator |
| 240 | | 997319 | Leasing or rental services concerning other machinery and equipments ¹⁶³ [without] operator |
| 241 | Group 99732 | | Leasing or rental services concerning other goods |
| 242 | | 997321 | Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (home entertainment equipment) |
| 243 | | 997322 | Leasing or rental services concerning video tapes and disks (home entertainment equipment) |
| 244 | | 997323 | Leasing or rental services concerning furniture and other household appliances |
| 245 | | 997324 | Leasing or rental services concerning pleasure and leisure equipment |
| 246 | | 997325 | Leasing or rental services concerning household linen |
| 247 | | 997326 | Leasing or rental services concerning textiles, clothing and footwear |
| 248 | | 997327 | Leasing or rental services concerning do-it-yourself machinery and equipment |
| 249 | | 997329 | Leasing or rental services concerning other goods |
| 250 | Group 99733 | | Licensing services for the right to use intellectual property and similar products |
| 251 | | 997331 | Licensing services for the right to use computer software and databases |
| 252 | | 997332 | Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like |
| 253 | | 997333 | Licensing services for the right to reproduce original art works |

161 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

162 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

163 Substituted for "with or without" by Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

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| 254 | | 997334 | Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals |
| 255 | | 997335 | Licensing services for the right to use research and development products |
| 256 | | 997336 | Licensing services for the right to use trademarks and franchises |
| 257 | | 997337 | Licensing services for the right to use minerals including its exploration and evaluation |
| 258 | | 997338 | Licensing services for right to use other natural resources including telecommunication spectrum |
| 259 | | 997339 | Licensing services for the right to use other intellectual property products and other resources nowhere else classified |
| 260 | Section 8 | | Business and Production Services |
| 261 | Heading 9981 | | Research and development services |
| 262 | Group 99811 | | Research and experimental development services in natural sciences and engineering |
| 263 | | 998111 | Research and experimental development services in natural sciences |
| 264 | | 998112 | Research and experimental development services in engineering and technology |
| 265 | | 998113 | Research and experimental development services in medical sciences and pharmacy |
| 266 | | 998114 | Research and experimental development services in agricultural sciences |
| 267 | Group 99812 | | Research and experimental development services in social sciences and humanities |
| 268 | | 998121 | Research and experimental development services in social sciences |
| 269 | | 998122 | Research and experimental development services in humanities |
| 270 | Group 99813 | | Interdisciplinary research services |
| 271 | | 998130 | Interdisciplinary research and experimental development services |

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| 272 | Group 99814 | | Research and development originals |
| 273 | | 998141 | Research and development originals in pharmaceuticals |
| 274 | | 998142 | Research and development originals in agriculture |
| 275 | | 998143 | Research and development originals in biotechnology |
| 276 | | 998144 | Research and development originals in computer related sciences |
| 277 | | 998145 | Research and development originals in other fields nowhere else classified |
| 278 | Heading 9982 | | Legal and accounting services |
| 279 | Group 99821 | | Legal services |
| 280 | | 998211 | Legal advisory and representation services concerning criminal law |
| 281 | | 998212 | Legal advisory and representation services concerning other fields of law |
| 282 | | 998213 | Legal documentation and certification services concerning patents, copyrights and other intellectual property rights |
| 283 | | 998214 | Legal documentation and certification services concerning other documents |
| 284 | | 998215 | Arbitration and conciliation services |
| 285 | | 998216 | Other legal services nowhere else classified |
| 286 | Group 99822 | | Accounting, auditing and book-keeping services |
| 287 | | 998221 | Financial auditing services |
| 288 | | 998222 | Accounting and book-keeping services |
| 289 | | 998223 | Payroll services |
| 290 | | 998224 | Other similar services nowhere else classified |
| 291 | Group 99823 | | Tax consultancy and preparation services |
| 292 | | 998231 | Corporate tax consulting and preparation services |
| 293 | | 998232 | Individual tax preparation and planning services |
| 294 | Group 99824 | | Insolvency and receivership services |

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| 295 | | 998240 | Insolvency and receivership services |
| 296 | Heading 9983 | | Other professional, technical and business services |
| 297 | Group 99831 | | Management consulting and management services; information technology services |
| 298 | | 998311 | Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management |
| 299 | | 998312 | Business consulting services including public relations services |
| 300 | | 998313 | Information technology consulting and support services |
| 301 | | 998314 | Information technology design and development services |
| 302 | | 998315 | Hosting and information technology infrastructure provisioning services |
| 303 | | 998316 | Information technology infrastructure and network management services |
| 304 | | 998319 | Other information technology services nowhere else classified |
| 305 | Group 99832 | | Architectural services, urban and land planning and landscape architectural services |
| 306 | | 998321 | Architectural advisory services |
| 307 | | 998322 | Architectural services for residential building projects |
| 308 | | 998323 | Architectural services for non-residential building projects |
| 309 | | 998324 | Historical restoration architectural services |
| 310 | | 998325 | Urban planning services |
| 311 | | 998326 | Rural land planning services |
| 312 | | 998327 | Project site master planning services |
| 313 | | 998328 | Landscape architectural services and advisory services |
| 314 | Group 99833 | | Engineering services |
| 315 | | 998331 | Engineering advisory services |
| 316 | | 998332 | Engineering services for building projects |

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|-----|-------------|--------|---|
| 317 | | 998333 | Engineering services for industrial and manufacturing projects |
| 318 | | 998334 | Engineering services for transportation projects |
| 319 | | 998335 | Engineering services for power projects |
| 320 | | 998336 | Engineering services for telecommunications and broadcasting projects |
| 321 | | 998337 | Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects |
| 322 | | 998338 | Engineering services for other projects nowhere else classified |
| 323 | | 998339 | Project management services for construction projects |
| 324 | Group 99834 | | Scientific and other technical services |
| 325 | | 998341 | Geological and geophysical consulting services |
| 326 | | 998342 | Subsurface surveying services |
| 327 | | 998343 | Mineral exploration and evaluation |
| 328 | | 998344 | Surface surveying and map-making services |
| 329 | | 998345 | Weather forecasting and meteorological services |
| 330 | | 998346 | Technical testing and analysis services |
| 331 | | 998347 | Certification of ships, aircraft, dams, and the like |
| 332 | | 998348 | Certification and authentication of works of art |
| 333 | | 998349 | Other technical and scientific services nowhere else classified |
| 334 | Group 99835 | | Veterinary services |
| 335 | | 998351 | Veterinary services for pet animals |
| 336 | | 998352 | Veterinary services for livestock |
| 337 | | 998359 | Other veterinary services nowhere else classified |
| 338 | Group 99836 | | Advertising services and provision of advertising space or time |
| 339 | | 998361 | Advertising Services |
| 340 | | 998362 | Purchase or sale of advertising space or time, on commission |

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| 341 | | 998363 | Sale of advertising space in print media (except on commission) |
| 342 | | 998364 | Sale of television and radio advertising time |
| 343 | | 998365 | Sale of internet advertising space |
| 344 | | 998366 | Sale of other advertising space or time (except on commission) |
| 345 | Group 99837 | | Market research and public opinion polling services |
| 346 | | 998371 | Market research services |
| 347 | | 998372 | Public opinion polling services |
| 348 | Group 99838 | | Photography and videography and their processing services |
| 349 | | 998381 | Portrait photography services |
| 350 | | 998382 | Advertising and related photography services |
| 351 | | 998383 | Event photography and event videography services |
| 352 | | 998384 | Specialty photography services |
| 353 | | 998385 | Restoration and retouching services of photography |
| 354 | | 998386 | Photographic and videographic processing services |
| 355 | | 998387 | Other photography and videography and their processing services nowhere else classified |
| 356 | Group 99839 | | Other professional, technical and business services |
| 357 | | 998391 | Specialty design services including interior design, fashion design, industrial design and other specialty design services |
| 358 | | 998392 Design originals | |
| 359 | | 998393 | Scientific and technical consulting services |
| 360 | | 998394 | Original compilations of facts or information |
| 361 | | 998395 | Translation and interpretation services |
| 362 | | 998396 | Trademarks and franchises |
| 363 | | 998397 | Sponsorship services and brand promotion services |

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| 364 | | 998399 | Other professional, technical and business services nowhere else classified |
| 365 | Heading 9984 | | Telecommunications, broadcasting and information supply services |
| 366 | Group 99841 | | Telephony and other telecommunications services |
| 367 | | 998411 | Carrier services |
| 368 | | 998412 | Fixed telephony services |
| 369 | | 998413 | Mobile telecommunications services |
| 370 | | 998414 | Private network services |
| 371 | | 998415 | Data transmission services |
| 372 | | 998419 | Other telecommunications services including fax services, telex services nowhere else classified |
| 373 | Group 99842 | | Internet telecommunications services |
| 374 | | 998421 | Internet backbone services |
| 375 | | 998422 | Internet access services in wired and wireless mode |
| 376 | | 998423 | Fax, telephony over the internet |
| 377 | | 998424 | Audio conferencing and video conferencing over the internet |
| 378 | | 998429 | Other internet telecommunications services nowhere else classified |
| 379 | Group 99843 | | On-line content services |
| 380 | | 998431 | On-line text based information such as online books, newspapers, periodicals, directories and the like |
| 381 | | 998432 | On-line audio content |
| 382 | | 998433 | On-line video content |
| 383 | | 998434 | Software downloads |
| 384 | | 998439 | Other on-line contents nowhere else classified |
| 385 | Group 99844 | | News agency services |
| 386 | | 998441 | News agency services to newspapers and periodicals |

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| 387 | | 998442 | Services of independent journalists and press photographers |
| 388 | | 998443 | News agency services to audio-visual media |
| 389 | Group 99845 | | Library and archive services |
| 390 | | 998451 | Library services |
| 391 | | 998452 | Operation services of public archives including digital archives |
| 392 | | 998453 | Operation services of historical archives including digital archives |
| 393 | Group 99846 | | Broadcasting, programming and programme distribution services |
| 394 | | 998461 | Radio broadcast originals |
| 395 | | 998462 | Television broadcast originals |
| 396 | | 998463 | Radio channel programmes |
| 397 | | 998464 | Television channel programmes |
| 398 | | 998465 | Broadcasting services |
| 399 | | 998466 | Home programme distribution services |
| 400 | Heading 9985 | | Support services |
| 401 | Group 99851 | | Employment services including personnel search, referral service and labour supply service |
| 402 | | 998511 | Executive or retained personnel search services |
| 403 | | 998512 | Permanent placement services, other than executive search services |
| 404 | | 998513 | Contract staffing services |
| 405 | | 998514 | Temporary staffing services |
| 406 | | 998515 | Long-term staffing (pay rolling) services |
| 407 | | 998516 | Temporary staffing-to-permanent placement services |
| 408 | | 998517 | Co-employment staffing services |
| 409 | | 998519 | Other employment and labour supply services nowhere else classified |

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| 410 | Group 99852 | | Investigation and security services |
| 411 | | 998521 | Investigation services |
| 412 | | 998522 | Security consulting services |
| 413 | | 998523 | Security systems services |
| 414 | | 998524 | Armoured car services |
| 415 | | 998525 | Guard services |
| 416 | | 998526 | Training of guard dogs |
| 417 | | 998527 | Polygraph services |
| 418 | | 998528 | Fingerprinting services |
| 419 | | 998529 | Other security services nowhere else classified |
| 420 | Group 99853 | | Cleaning services |
| 421 | | 998531 | Disinfecting and exterminating services |
| 422 | | 998532 | Window cleaning services |
| 423 | | 998533 | General cleaning services |
| 424 | | 998534 | Specialised cleaning services for reservoirs and tanks |
| 425 | | 998535 | Sterilisation of objects or premises (operating rooms) |
| 426 | | 998536 | Furnace and chimney cleaning services |
| 427 | | 998537 | Exterior cleaning of buildings of all types |
| 428 | | 998538 | Cleaning of transportation equipment |
| 429 | | 998539 | Other cleaning services nowhere else classified |
| 430 | Group 99854 | | Packaging services |
| 431 | | 998540 | Packaging services of goods for others |
| 432 | | 998541 | Parcel packing and gift wrapping |
| 433 | | 998542 | Coin and currency packing services |
| 434 | | 998549 | Other packaging services nowhere else classified |
| 435 | Group 99855 | | Travel arrangement, tour operator and related services |

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|-----|--------------|--------|--|
| 436 | | 998551 | Reservation services for transportation |
| 437 | | 998552 | Reservation services for accommodation, cruises and package tours |
| 438 | | 998553 | Reservation services for convention centres, congress centres and exhibition halls |
| 439 | | 998554 | Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services |
| 440 | | 998555 | Tour operator services |
| 441 | | 998556 | Tourist guide services |
| 442 | | 998557 | Tourism promotion and visitor information services |
| 443 | | 998559 | Other travel arrangement and related services nowhere else classified |
| 444 | Group 99859 | | Other support services |
| 445 | | 998591 | Credit reporting and rating services |
| 446 | | 998592 | Collection agency services |
| 447 | | 998593 | Telephone-based support services |
| 448 | | 998594 | Combined office administrative services |
| 449 | | 998595 | Specialised office support services such as duplicating services, mailing services, document preparation and the like |
| 450 | | 998596 | Events, exhibitions, conventions and trade shows organisation and assistance services |
| 451 | | 998597 | Landscape care and maintenance services |
| 452 | | 998598 | Other information services nowhere else classified |
| 453 | | 998599 | Other support services nowhere else classified |
| 454 | Heading 9986 | | Support services to agriculture, hunting, forestry, fishing, mining and utilities |
| 455 | Group 99861 | | Support services to agriculture, hunting, forestry and fishing |
| 456 | | 998611 | Support services to crop production |
| 457 | | 998612 | Animal husbandry services |

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| 458 | | 998613 | Support services to hunting |
| 459 | | 998614 | Support services to forestry and logging |
| 460 | | 998615 | Support services to fishing |
| 461 | | 998619 | Other support services to agriculture, hunting, forestry and fishing |
| 462 | Group 99862 | | Support services to mining |
| 463 | | 998621 | Support services to oil and gas extraction |
| 464 | | 998622 | Support services to other mining nowhere else classified |
| 465 | Group 99863 | | Support services to electricity, gas and water distribution |
| 466 | | 998631 | Support services to electricity transmission and distribution |
| 467 | | 998632 | Support services to gas distribution |
| 468 | | 998633 | Support services to water distribution |
| 469 | | 998634 | Support services to distribution services of steam, hot water and air-conditioning supply |
| 470 | Heading 9987 | | Maintenance, repair and installation (except construction) services |
| 471 | Group 99871 | | Maintenance and repair services of fabricated metal products, machinery and equipment |
| 472 | | 998711 | Maintenance and repair services of fabricated metal products, except machinery and equipment |
| 473 | | 998712 | Maintenance and repair services of office and accounting machinery |
| 474 | | 998713 | Maintenance and repair services of computers and peripheral equipment |
| 475 | | 998714 | Maintenance and repair services of transport machinery and equipment |
| 476 | | 998715 | Maintenance and repair services of electrical household appliances |
| 477 | | 998716 | Maintenance and repair services of telecommunication equipments and apparatus |

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| 478 | | 998717 | Maintenance and repair services of commercial and industrial machinery |
| 479 | | 998718 | Maintenance and repair services of elevators and escalators |
| 480 | | 998719 | Maintenance and repair services of other machinery and equipments |
| 481 | Group 99872 | | Repair services of other goods |
| 482 | | 998721 | Repair services of footwear and leather goods |
| 483 | | 998722 | Repair services of watches, clocks and jewellery |
| 484 | | 998723 | Repair services of garments and household textiles |
| 485 | | 998724 | Repair services of furniture |
| 486 | | 998725 | Repair services of bicycles |
| 487 | | 998726 | Maintenance and repair services of musical instruments |
| 488 | | 998727 | Repair services for photographic equipment and cameras |
| 489 | | 998729 | Maintenance and repair services of other goods nowhere else classified |
| 490 | Group 99873 | | Installation services (other than construction) |
| 491 | | 998731 | Installation services of fabricated metal products, except machinery and equipment |
| 492 | | 998732 | Installation services of industrial, manufacturing and service industry machinery and equipment |
| 493 | | 998733 | Installation services of office and accounting machinery and computers |
| 494 | | 998734 | Installation services of radio, television and communications equipment and apparatus |
| 495 | | 998735 | Installation services of professional medical machinery and equipment, and precision and optical instruments |
| 496 | | 998736 | Installation services of electrical machinery and apparatus nowhere else classified |
| 497 | | 998739 | Installation services of other goods nowhere else classified |
| 498 | Heading 9988 | | Manufacturing services on physical inputs (goods) owned by others |

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| | | | |
|-----|-------------|--------|--|
| 499 | Group 99881 | | Food, beverage and tobacco manufacturing services |
| 500 | | 998811 | Meat processing services |
| 501 | | 998812 | Fish processing services |
| 502 | | 998813 | Fruit and vegetables processing services |
| 503 | | 998814 | Vegetable and animal oil and fat manufacturing services |
| 504 | | 998815 | Dairy product manufacturing services |
| 505 | | 998816 | Other food product manufacturing services |
| 506 | | 998817 | Prepared animal feeds manufacturing services |
| 507 | | 998818 | Beverage manufacturing services |
| 508 | | 998819 | Tobacco manufacturing services nowhere else classified |
| 509 | Group 99882 | | Textile, wearing apparel and leather manufacturing services |
| 510 | | 998821 | Textile manufacturing services |
| 511 | | 998822 | Wearing apparel manufacturing services |
| 512 | | 998823 | Leather and leather product manufacturing services |
| 513 | Group 99883 | | Wood and paper manufacturing services |
| 514 | | 998831 | Wood and wood product manufacturing services |
| 515 | | 998832 | Paper and paper product manufacturing services |
| 516 | Group 99884 | | Petroleum, chemical and pharmaceutical product manufacturing services |
| 517 | | 998841 | Coke and refined petroleum product manufacturing services |
| 518 | | 998842 | Chemical product manufacturing services |
| 519 | | 998843 | Pharmaceutical product manufacturing services |
| 520 | Group 99885 | | Rubber, plastic and other non-metallic mineral product manufacturing service |
| 521 | | 998851 | Rubber and plastic product manufacturing services |
| 522 | | 998852 | Plastic product manufacturing services |
| 523 | | 998853 | Other non-metallic mineral product manufacturing services |

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| | | | |
|-----|-------------|--------|--|
| 524 | Group 99886 | | Basic metal manufacturing services |
| 525 | | 998860 | Basic metal manufacturing services |
| 526 | Group 99887 | | Fabricated metal product, machinery and equipment manufacturing services |
| 527 | | 998871 | Structural metal product, tank, reservoir and steam generator manufacturing services |
| 528 | | 998872 | Weapon and ammunition manufacturing services |
| 529 | | 998873 | Other fabricated metal product manufacturing and metal treatment services |
| 530 | | 998874 | Computer, electronic and optical product manufacturing services |
| 531 | | 998875 | Electrical equipment manufacturing services |
| 532 | | 998876 | General-purpose machinery manufacturing services nowhere else classified |
| 533 | | 998877 | Special-purpose machinery manufacturing services |
| 534 | Group 99888 | | Transport equipment manufacturing services |
| 535 | | 998881 | Motor vehicle and trailer manufacturing services |
| 536 | | 998882 | Other transport equipment manufacturing services |
| 537 | Group 99889 | | Other manufacturing services |
| 538 | | 998891 | Furniture manufacturing services |
| 539 | | 998892 | Jewellery manufacturing services |
| 540 | | 998893 | Imitation jewellery manufacturing services |
| 541 | | 998894 | Musical instrument manufacturing services |
| 542 | | 998895 | Sports goods manufacturing services |
| 543 | | 998896 | Game and toy manufacturing services |
| 544 | | 998897 | Medical and dental instrument and supply manufacturing services |
| 545 | | 998898 | Other manufacturing services nowhere else classified |

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|-----|--------------|--------|--|
| 546 | Heading 9989 | | Other manufacturing services; publishing, printing and reproduction services; materials recovery services |
| 547 | Group 99891 | | Publishing, printing and reproduction services |
| 548 | | 998911 | Publishing, on a fee or contract basis |
| 549 | | 998912 | Printing and reproduction services of recorded media, on a fee or contract basis |
| 550 | Group 99892 | | Moulding, pressing, stamping, extruding and similar plastic manufacturing services |
| 551 | | 998920 | Moulding, pressing, stamping, extruding and similar plastic manufacturing services |
| 552 | Group 99893 | | Casting, forging, stamping and similar metal manufacturing services |
| 553 | | 998931 | Iron and steel casting services |
| 554 | | 998932 | Non-ferrous metal casting services |
| 555 | | 998933 | Metal forging, pressing, stamping, roll forming and powder metallurgy services |
| 556 | Group 99894 | | Materials recovery (recycling) services, on a fee or contract basis |
| 557 | | 998941 | Metal waste and scrap recovery (recycling) services, on a fee or contract basis |
| 558 | | 998942 | Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis |
| 559 | Section 9 | | Community, social and personal services and other miscellaneous services |
| 560 | Heading 9991 | | Public administration and other services provided to the community as a whole; compulsory social security services |
| 561 | Group 99911 | | Administrative services of the government |
| 562 | | 999111 | Overall Government public services |
| 563 | | 999112 | Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service |

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| 564 | | 999113 | Public administrative services related to the more efficient operation of business |
| 565 | | 999119 | Other administrative services of the government nowhere else classified |
| 566 | Group 99912 | | Public administrative services provided to the community as a whole |
| 567 | | 999121 | Public administrative services related to External Affairs, Diplomatic and Consular services abroad |
| 568 | | 999122 | Services related to foreign economic aid |
| 569 | | 999123 | Services related to foreign military aid |
| 570 | | 999124 | Military defence services |
| 571 | | 999125 | Civil defence services |
| 572 | | 999126 | Police and fire protection services |
| 573 | | 999127 | Public administrative services related to law courts |
| 574 | | 999128 | Administrative services related to the detention or rehabilitation of criminals |
| 575 | | 999129 | Public administrative services related to other public order and safety affairs nowhere else classified |
| 576 | Group 99913 | | Administrative services related to compulsory social security schemes |
| 577 | | 999131 | Administrative services related to sickness, maternity or temporary disablement benefit schemes |
| 578 | | 999132 | Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees |
| 579 | | 999133 | Administrative services related to unemployment compensation benefit schemes |
| 580 | | 999134 | Administrative services related to family and child allowance programmes |
| 581 | Heading 9992 | | Education services |
| 582 | Group 99921 | | Pre-primary education services |

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|-----|--------------|--------|---|
| 583 | | 999210 | Pre-primary education services |
| 584 | Group 99922 | | Primary education services |
| 585 | | 999220 | Primary education services |
| 586 | Group 99923 | | Secondary Education Services |
| 587 | | 999231 | Secondary education services, general |
| 588 | | 999232 | Secondary education services, technical and vocational |
| 589 | Group 99924 | | Higher education services |
| 590 | | 999241 | Higher education services, general |
| 591 | | 999242 | Higher education services, technical |
| 592 | | 999243 | Higher education services, vocational |
| 593 | | 999249 | Other higher education services |
| 594 | Group 99925 | | Specialised education services |
| 595 | | 999259 | Specialised education services |
| 596 | Group 99929 | | Other education and training services and educational support services |
| 597 | | 999291 | Cultural education services |
| 598 | | 999292 | Sports and recreation education services |
| 599 | | 999293 | Commercial training and coaching services |
| 600 | | 999294 | Other education and training services nowhere else classified |
| 601 | | 999295 | Services involving conduct of examination for admission to educational institutions |
| 602 | | 999299 | Other educational support services |
| 603 | Heading 9993 | | Human health and social care services |
| 604 | Group 99931 | | Human health services |
| 605 | | 999311 | Inpatient services |
| 606 | | 999312 | Medical and dental services |
| 607 | | 999313 | Childbirth and related services |

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|-----|-------------|--------|--|
| 608 | | 999314 | Nursing and physiotherapeutic services |
| 609 | ' | 999315 | Ambulance services |
| 610 | | 999316 | Medical laboratory and diagnostic-imaging services |
| 611 | | 999317 | Blood, sperm and organ bank services |
| 612 | | 999319 | Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture and the like |
| 613 | Group 99932 | | Residential care services for the elderly and disabled |
| 614 | | 999321 | Residential health-care services other than by hospitals |
| 615 | | 999322 | Residential care services for the elderly and persons with disabilities |
| 616 | Group 99933 | | Other social services with accommodation |
| 617 | | 999331 | Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse |
| 618 | | 999332 | Other social services with accommodation for children |
| 619 | | 999333 | Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse |
| 620 | | 999334 | Other social services with accommodation for adults |
| 621 | Group 99934 | | Social services without accommodation for the elderly and disabled |
| 622 | | 999341 | Vocational rehabilitation services |
| 623 | | 999349 | Other social services without accommodation for the elderly and disabled nowhere else classified |
| 624 | Group 99935 | | Other social services without accommodation |
| 625 | | 999351 | Child day-care services |
| 626 | | 999352 | Guidance and counselling services nowhere else classified related to children |
| 627 | | 999353 | Welfare services without accommodation |
| 628 | | 999359 | Other social services without accommodation nowhere else classified |

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| | | | |
|-----|--------------|--------|---|
| 629 | Heading 9994 | | Sewage and waste collection, treatment and disposal and other environmental protection services |
| 630 | Group 99941 | | Sewerage, sewage treatment and septic tank cleaning services |
| 631 | | 999411 | Sewerage and sewage treatment services |
| 632 | | 999412 | Septic tank emptying and cleaning services |
| 633 | Group 99942 | | Waste collection services |
| 634 | | 999421 | Collection services of hazardous waste |
| 635 | | 999422 | Collection services of non-hazardous recyclable materials |
| 636 | | 999423 | General waste collection services, residential |
| 637 | | 999424 | General waste collection services, other nowhere else classified |
| 638 | Group 99943 | | Waste treatment and disposal services |
| 639 | | 999431 | Waste preparation, consolidation and storage services |
| 640 | | 999432 | Hazardous waste treatment and disposal services |
| 641 | | 999433 | Non-hazardous waste treatment and disposal services |
| 642 | Group 99944 | | Remediation services |
| 643 | | 999441 | Site remediation and clean-up services |
| 644 | | 999442 | Containment, control and monitoring services and other site remediation services |
| 645 | | 999443 | Building remediation services |
| 646 | | 999449 | Other remediation services nowhere else classified |
| 647 | Group 99945 | | Sanitation and similar services |
| 648 | | 999451 | Sweeping and snow removal services |
| 649 | | 999459 | Other sanitation services nowhere else classified |
| 650 | Group 99949 | | Others |
| 651 | | 999490 | Other environmental protection services nowhere else classified |
| 652 | Heading 9995 | | Services of membership organisations |

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|-----|--------------|--------|--|
| 653 | Group 99951 | | Services furnished by business, employers and professional organisations Services |
| 654 | | 999511 | Services furnished by business and employers organisations |
| 655 | | 999512 | Services furnished by professional organisations |
| 656 | Group 99952 | | Services furnished by trade unions |
| 657 | | 999520 | Services furnished by trade unions |
| 658 | Group 99959 | | Services furnished by other membership organisations |
| 659 | | 999591 | Religious services |
| 660 | | 999592 | Services furnished by political organisations |
| 661 | | 999593 | Services furnished by human rights organisations |
| 662 | | 999594 | Cultural and recreational associations |
| 663 | | 999595 | Services furnished by environmental advocacy groups |
| 664 | | 999596 | Services provided by youth associations |
| 665 | | 999597 | Other civic and social organisations |
| 666 | | 999598 | Home owners associations |
| 667 | | 999599 | Services provided by other membership organisations nowhere else classified |
| 668 | Heading 9996 | | Recreational, cultural and sporting services |
| 669 | Group 99961 | | Audiovisual and related services |
| 670 | | 999611 | Sound recording services |
| 671 | | 999612 | Motion picture, videotape, television and radio programme production services |
| 672 | | 999613 | Audiovisual post-production services |
| 673 | | 999614 | Motion picture, videotape and television programme distribution services |
| 674 | | 999615 | Motion picture projection services |
| 675 | Group 99962 | | Performing arts and other live entertainment event presentation and promotion services |

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|-----|-------------|-----------|--|
| 676 | | 999621 | Performing arts event promotion and organisation services |
| 677 | | 999622 | Performing arts event production and presentation services |
| 678 | | 999623 | Performing arts facility operation services |
| 679 | | 999629 | Other performing arts and live entertainment services nowhere else classified |
| 680 | Group 99963 | | Services of performing and other artists |
| 681 | | 999631 | Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like |
| 682 | | 999632 | Services of authors, composers, sculptors and other artists, except performing artists |
| 683 | | 999633 | Original works of authors, composers and other artists except performing artists, painters and sculptors |
| 684 | Group 99964 | | Museum and preservation services |
| 685 | | 999641 | Museum and preservation services of historical sites and buildings |
| 686 | | 999642 | Botanical, zoological and nature reserve services |
| 687 | Group 99965 | | Sports and recreational sports services |
| 688 | | 999651 | Sports and recreational sports event promotion and organisation services |
| 689 | | 999652 | Sports and recreational sports facility operation services |
| 690 | | 999659 | Other sports and recreational sports services nowhere else classified |
| 691 | Group 99966 | | Services of athletes and related support services |
| 692 | | 999661 | Services of athletes |
| 693 | | 999662 | Support services related to sports and recreation |
| 694 | Group 99969 | | Other amusement and recreational services |
| 695 | | 999691 | Amusement park and similar attraction services |
| 696 | | 164 [***] | |

164. Omitted by Notification No. 12/2023 – Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023. Prior to its omission,

Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017

| | | | |
|-----|--------------|----------------------|--|
| 697 | | 999693 | Coin-operated amusement machine services |
| 698 | | ¹⁶⁵ [***] | |
| 699 | | 999699 | Other recreation and amusement services nowhere else classified |
| 700 | Heading 9997 | | Other services |
| 701 | Group 99971 | | Washing, cleaning and dyeing services |
| 702 | | 999711 | Coin-operated laundry services |
| 703 | | 999712 | Dry-cleaning services (including fur product cleaning services) |
| 704 | | 999713 | Other textile cleaning services |
| 705 | | 999714 | Pressing services |
| 706 | | 999715 | Dyeing and colouring services |
| 707 | | 999719 | Other washing, cleaning and dyeing services nowhere else classified |
| 708 | Group 99972 | | Beauty and physical well-being services |
| 709 | | 999721 | Hairdressing and barbers services |
| 710 | | 999722 | Cosmetic treatment (including cosmetic or plastic surgery), manicuring and pedicuring services |
| 711 | | 999723 | Physical well-being services including health club and fitness centre |
| 712 | | 999729 | Other beauty treatment services nowhere else classified |
| 713 | Group 99973 | | Funeral, cremation and undertaking services |
| 714 | | 999731 | Cemeteries and cremation services |
| 715 | | 999732 | Undertaking services |
| 716 | Group 99979 | | Other miscellaneous services |
| 717 | | 999791 | Services involving commercial use or exploitation of any event |

serial number 696 read as under:

165. Omitted by Notification No. 12/2023 – Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023. Prior to its omission, serial number 698 read as under:

| | | |
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| 698 | 999694 | Lottery services |
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| 718 | | 999792 | Agreeing to do an act |
| 719 | | 999793 | Agreeing to refrain from doing an act |
| 720 | | 999794 | Agreeing to tolerate an act |
| 721 | | 999795 | Conduct of religious ceremonies or rituals by persons |
| 722 | | 999799 | Other services nowhere else classified |
| 723 | Heading 9998 | | Domestic services |
| 724 | Group 99980 | | Domestic services |
| 725 | | 999800 | Domestic services both part time and full time |
| 726 | Heading 9999 | | Services provided by extraterritorial organisations and bodies |
| 727 | Group 99990 | | Services provided by extraterritorial organisations and bodies |
| 728 | | 999900 | Services provided by extraterritorial organisations and bodies |