

NOTIFICATION No. 9 /2017- State tax

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) (hereinafter referred to as the said Act), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the said Act, from any supplier, who is not registered, from the whole of the State tax leviable thereon under section 9 of the said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

NOTIFICATION No. 10/2017 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Telangana Goods and Services tax Rules, 2017, from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the Telangana Good and Services Tax Act, 2017 (Act No. 23 of 2017).

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

NOTIFICATION No. 11/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1), [sub-section (3) and sub-section (4)]¹ sub-section (3) of section 9, sub-section (1) of section 11, sub-section (5) of section 15[,]² sub-section (1) of section 16 [and section 148]³ of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State 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 State 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	Heading 9954 (Construction services)	<p>[(i) Construction of affordable residential 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 State 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)</p> <p>(ia) Construction of residential apartments other than affordable residential apartments 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 State 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</p>	<p>0.75</p> <p>3.75</p>	<p>Provided that the State Tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only;</p> <p>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;</p> <p>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</p>

¹[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 03/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

²[Substituted the word 'and' vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 03/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

³[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 03/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

	<p>occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>		<p>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;</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 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>	3.75	<p>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 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</p>
	<p>(ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (herein after referred to as REP) other than RREP, 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 State 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>	0.75	
	<p>(id) Construction of residential apartments other than affordable residential apartments by a promoter in a REP other than a RREP 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>	3.75	

		<p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	<p>tax charged from him on construction of such apartments by the developer-promoter.</p> <p>Explanation. - (i) "developer-promoter" is a promoter who constructs or converts a building into apartments or develops a plot for sale, (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 apartments against such transferred rights and sells such apartments to his buyers independently. [(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developerpromoter for payment of tax on apartments supplied by the landowner-promoter in such project.]⁴</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</p>
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⁴ [Inserted vide G.O.Ms No. 113, Rev. (CT-II) Dept., dt. 29.11.2021 (Nft No. 02/2021-CT(R), dt. 02.06.2021), w.e.f. 02.06.2021]

			<p>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 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., [State tax shall be paid by the promoter]⁵ on value of input and input services comprising such shortfall at the [rate of nine percent]⁶ on reverse charge basis and all the provisions of the Telangana Goods and Services Tax Act, 2017 (23 of 2017) shall apply to him as if he is the person liable for paying the</p>
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⁵[Substituted vide G.O.Ms No. 90, Rev (CT-II) Dept., dt. 03.08.2019, (Corrigendum for Nft No. 3/2019-CT(R), dt. 25.04.2019). The earlier word read as 'tax shall be paid by the promoter']

⁶[Substituted vide G.O.Ms No. 90, Rev (CT-II) Dept., dt. 03.08.2019, (Corrigendum for Nft No. 3/2019-CT(R), dt. 25.04.2019). The earlier word read as 'rate of eighteen percent']

			<p>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 Telangana Goods and Services Tax Act, 2017 (23 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)</p> <p>Explanation. - 1. The promoter shall maintain project wise 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</p>
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			<p>following the end of the financial year.</p> <p>2. Notwithstanding anything contained in Explanation 1 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 (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. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</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 the case may be, by the 10th of May, 2019;</p>
		<p>(if) Construction of a complex, building, civil structure or a part thereof, including,- (i) commercial apartments (shops, offices, godowns etc.) by a promoter in a REP other than RREP, (ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay State Tax on construction of apartments at the rates as specified for this item in the manner prescribed herein, 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>9</p> <p>Provided also that where the option is not exercised in Form at annexure IV by the 10th 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 10th May 2019 before exercising the option, but such invoices shall be in accordance with</p>

	<p>Explanation. -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 State 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>		the option to be exercised.;] ⁷
	(ii) [xxx	xxx	-]⁸
	<p>[(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017, supplied to the [Central Government, State Government, [Union territory or a local authority]⁹]¹⁰ by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(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);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>	[xxx]¹¹	[[xxx]¹²]¹³
	<p>(iv) Composite supply of works contract as defined in clause (119) of Section 2 of the Telangana Goods and Services Tax Act, 2017 [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above]¹⁴ supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana</p> <p>[(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</p>	[xxx]²⁰	-

⁷[Substituted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

⁸[Omitted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

⁹ [Substituted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: "Union territory, a local authority, a Governmental Authority or a Government Entity"]

¹⁰ [Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017. The earlier word read as "Government, a local authority or a Governmental authority"]

¹¹[Omitted rate of tax '6' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022, (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹²[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹³[Omitted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022, The earlier words red as: "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]

¹⁴[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

<p>(Urban) Mission/Pradhan Mantri Awas Yojana (Urban);]¹⁵ (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);]¹⁶ (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.</p> <p>[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.]¹⁷</p> <p>[(g) a building owned by an entity registered under section 12AA ¹⁸[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.]¹⁹</p>		
<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017 [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above]²¹, supplied by way of construction, erection, commissioning, or installation of original</p>	<p>[xxx]²⁴</p>	<p>-</p>

²⁰[Omitted rate of tax '6' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

¹⁵[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018. The earlier word read as a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers using land as a resource through private participation" under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana, only for existing slum dwellers;]

¹⁶[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹⁷ [Inserted vide G.O.Ms No. 69, Rev (CT-II) Dept., dt. 03.08.2021, (Nft No. 04/2021-CT(R), dt. 14.06.2021), w.e.f. 14.06.2021]

¹⁸ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁹[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

²¹[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

<p>works pertaining to,-</p> <p>(a) railways, [including]²² monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <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;]²³</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>		
<p>[(va) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana 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</p>	<p>[xxx</p>	<p>xxx]^{25]}²⁶</p>

²⁴[Omitted rate of tax '6' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

²²[Substituted the word 'excluding' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

²³[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

²⁵[Omitted rate of tax '6' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '6-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; 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; 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) 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.]

²⁶[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

respect of which the promoter has not exercised option to pay State 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,		
[(vi) [Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017 [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above] ²⁷ , provided] ²⁸ to the Central Government, State Government, [Union territory or a local authority] ²⁹] ³⁰ 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 Telangana Goods and Services Tax Act, 2017	[xxx] ³¹	[[xxx] ³²] ³³ ³⁴
[(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to the Central Government, State Government, [Union territory or a local authority] ³⁵ .	[6] ³⁶	[xxx] ³⁷ ³⁸
(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017 and associated services, in respect of	6	-

²⁷[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

²⁸[Substituted the word "Services provided" vide G.O.Ms No. 280, Rev (CT-II) Dept., dt. 12.12.2017, (Nft No. 46/2017-CT(R), dt.14.11.2017), w.e.f. 15.11.2017]

²⁹ [Substituted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: "Union territory, a local authority, a Governmental Authority or a Government Entity"]

³⁰[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017. The earlier word read as "a local authority or a Governmental authority"]

³¹[Omitted rate of tax '6' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

³²[Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

³³[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

³⁴[Omitted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier words read as : "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]

³⁵ [Substituted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: "Union territory, a local authority, a Governmental Authority or a Government Entity"]

³⁶[substituted rate of tax '2.5' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

³⁷[Omitted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. 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.]

³⁸[Substituted vide G.O.Ms No. 252, Rev (CT-II) Dept., dt. 22.11.2017, (Nft No. 24/2017-CT(R), dt. 21.09.2017), w.e.f. 21.09.2017]

		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.		
		[(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana 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] ³⁹ .	[xxx] ⁴⁰	[xxx] ⁴¹ ⁴²
		(x) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017 provided by a subcontractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, [Union territory or a local authority] ⁴³ .	[6] ⁴⁴	[xxx] ⁴⁵
		(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 Telangana 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 Explanation no. (iv)].
		[(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), [(vii), (viii)], ⁴⁶ (x) and (xi) above. Explanation. - 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 State 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.] ⁴⁷ .	9	-] ⁴⁸
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	9	-

³⁹ [Substituted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: "Union territory, a local authority, a Governmental Authority or a Government Entity"]

⁴⁰ [Omitted rate of tax '6' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

⁴¹ [Omitted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: 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.]

⁴² [Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁴³ [Substituted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: "Union territory, a local authority, a Governmental Authority or a Government Entity"]

⁴⁴ [substituted rate of tax '2.5' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

⁴⁵ [Omitted vide G.O.Ms No. 40, Rev (CT-II) Dept., dt. 05.05.2022, (Nft No. 22/2021-CT(R), dt. 31.12.2021), w.e.f. 01.01.2022. The earlier word read as: 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.]

⁴⁶ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as '(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)']

⁴⁷ [Substituted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

⁴⁸ [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

		<p>sale or purchase of goods but includes:</p> <ul style="list-style-type: none"> - 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. 		
6	Heading 9962	<p>Services in retail trade. <i>Explanation-</i> This service does not include sale or purchase of goods</p>	9	-
7	Heading 9963 (Accommodation, food and beverage services)	<p>[(i) Supply of 'hotel accommodation' having value of supply of a unit of accommodation [xxx]⁴⁹ less than or equal to seven thousand five hundred rupees per unit per day or equivalent.</p>	6	-
		<p>(ii) Supply of 'restaurant service' other than at 'specified premises'</p>	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)]
		<p>(iii) 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.</p>	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)]
		<p>(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'.</p>	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 (iv)]
		<p>(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'.</p>	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 (iv)]
		<p>(vi) Accommodation, food and beverage services other than (i) to (v) above</p> <p>Explanation: Explanation:</p>	9	-] ⁵⁰

⁴⁹ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'above one thousand rupees but']

⁵⁰ [Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

		<p>(a) For the removal of doubt, it is hereby clarified that, supplies 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>		
8	Heading 9964 (Passenger transport services)	<p>(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.</p>	2.5	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying State tax or integrated tax on the supply of the service
		<p>(ii) Transport of passengers, with or without accompanied belongings by-</p> <p>(a) air conditioned contract carriage other than motorcab;</p> <p>(b) air conditioned stage carriage;</p> <p>(c) radio taxi.</p> <p><i>Explanation.-</i></p> <p>(a) "contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(b) "stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ;</p> <p>(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).</p>	2.5	Provided that credit of input tax charged on goods [and] ⁵¹ services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		<p>(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.</p>	2.5	Provided that credit of input tax charged on goods used in supplying

⁵¹[Substituted the word 'or' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

			the service 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)]
	[(iva) Transportation of passengers, with or without accompanied baggage, by air, by nonscheduled air transport service or charter operations, engaged by specified organizations 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>]] ⁵²
	(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	-
	[[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.	2.5	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 <i>Explanation</i> no. (iv)]
		Or	
		6	-] ^{53]} ⁵⁴
	[(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

⁵²[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

⁵³[Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

⁵⁴[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

				Explanation no. (iv)] ⁵⁵
		[(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-] ⁵⁶
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 State 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 <i>Explanation</i> no. (iv)]
		[[(iii) Services of Goods Transport Agency (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 <i>Explanation</i> no. (iv)]
		(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5 or	(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

⁵⁵[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁵⁶[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as '(vii) Passenger transport services other than (i), (ii), (iii), (iv), [(iva),] (v) and (vi) above.'

			<p>Explanation no. (iv)]</p> <p>(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 on or before the 15th March of the preceding Financial Year:</p> <p>Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:</p> <p>Provided further that invoice for supply of the service charging State 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>
		(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6 -
		[(v) Transportation of [natural gas,	2.5 Provided that

⁵⁷[Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

⁵⁸[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as '(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.

Rate of tax 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 State Tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.]

		petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel] ⁵⁹ through pipeline		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	-
		[(vi) Multimodal transportation of goods. [Explanation 1] ⁶⁰ .- (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 delivery of goods by a multimodal transporter; (b) "mode of transport" means carriage of goods by road, air, rail, inland waterways or sea; (c) "multimodal transporter" means a person who,- (A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and (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. [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.] ⁶¹	6	-] ⁶²
		[(via) Transport of goods 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)]] ⁶³
		[[(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-] ⁶⁴] ⁶⁵
10	Heading 9966 (Rental services of transport vehicles	[[(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	Provided that credit of input tax charged on goods and services used in supplying the

⁵⁹[Substituted the word 'natural gas' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

⁶⁰[Renumbered vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 30/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

⁶¹[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 30/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

⁶²[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁶³[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁶⁴[Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018, (Nft No. 13/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁶⁵[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier entry read as 'Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.']

	[with operators] ⁶⁶⁾			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)]
				Or
			6	-] ^{67]} ⁶⁸
		[(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-] ⁶⁹
		[(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 [xxx] ⁷⁰ operators, other than (i)[, (ia)] ⁷¹ and (ii) above.	9	-] ⁷²
11	Heading 9967 (Supporting services in transport)	[[Supporting services in transport. <i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	-] ^{73]} ⁷⁴
12	Heading 9968	Postal and courier services.	9	-
13	Heading 9969	Electricity, gas, water and other distribution services.	9	-

⁶⁶ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

⁶⁷ [Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

⁶⁸ [Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁶⁹ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁷⁰ [Omitted the word 'or without' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

⁷¹ [Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁷² [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

⁷³ [Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

⁷⁴ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as '[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.

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 State tax @ 6% under this entry shall, thenceforth, be liable to pay State Tax @ 6% on all the services of GTA supplied by it.

(ii) Supporting services in transport other than (i) above. - 9 - -]

14	Section 7	Financial and related services; real estate services; and rental and leasing services.		
15	Heading 9971 (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. <i>Explanation.-</i> (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).	[xxx]	xxx] ⁷⁵
		(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 State 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 State tax as on supply of like goods involving transfer of title in goods	-
		(iv)[xxx]	xxx	xxx] ⁷⁶
		[(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 involving transfer of title in goods. Note:- Nothing contained in this entry	-

⁷⁵[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as '6- Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]']

⁷⁶[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

			shall apply on or after 1st July, 2020.	
		[(vi) Service of third party insurance of "goods carriage"	6	-
		(vii) Financial and related services other than [xxx] ⁷⁷ (ii), (iii), [xxx] ⁷⁸ , (v), and (vi) above.	9	-] ⁷⁹ ⁸⁰
[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 item (i); [(i) (ia), (ib), (ic), (id), (ie) and (if)] ⁸¹ 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.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	9	-] ⁸²
17	Heading 9973 (Leasing or rental services [xxx] ⁸³ without operator)	(i) ⁸⁴ [xxx	xxx	xxx]
		(ii) [Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9	-] ⁸⁵
		(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 State tax as on supply of like goods involving transfer of title in goods	-
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of State tax as on supply of like goods involving transfer of title in	-

⁷⁷ [Omitted '(i),' vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

⁷⁸ [Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

⁷⁹ [Substituted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

⁸⁰ [Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

⁸¹ [Substituted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019. The earlier word read as 'sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), subitem (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)']

⁸² [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

⁸³ [Omitted the word, 'with or' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

⁸⁴ [Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

⁸⁵ [Submitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

			goods	
		(v) [xxx	xxx	xxx] ⁸⁶
		[(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) 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)].] ⁸⁷
		[(viiia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
		[(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (viiia) above.] ⁸⁸	9	-] ⁸⁹ ⁹⁰
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	(i) Selling of space for advertisement in print media.	2.5	-
	(Other	[(ia) Other professional, technical and	6	-] ⁹¹

⁸⁶[Omitted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

⁸⁷[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

⁸⁸[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

⁸⁹[Substituted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

⁹⁰[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

⁹¹[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

	professional, technical and business services)	business services relating to exploration, mining or drilling of petroleum crude or natural gas or both		
		(ii) Other professional, technical and business services other than (i) above [and serial number 38 below] ⁹² .	9	-
[22	Heading 9984 (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book. Explanation.- For the purposes of this notification, "ebooks" 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	-
		(ii) Telecommunications, broadcasting and information supply services other than [(i) and (ia) above] ⁹³ .	9	-] ⁹⁴
23	Heading 9985 (Support services)	(i) Supply of tour operators services. Explanation.- "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 [, 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)] ⁹⁵ has not been taken [Please refer to Explanation 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

⁹²[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

⁹³[Substituted the word "(i) above" vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

⁹⁴[Substituted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018, (Nft No. 13/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

⁹⁵[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

				transportation required for such a tour.
		[(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 Telangana 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 Explanation no. (iv)].
		(iii) Support services other than (i) and (ii) above.	9	-] ⁹⁶
24	Heading 9986 [(Support services to agriculture, hunting, forestry, fishing, mining and utilities)] ⁹⁷	(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 agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce. [(h) services by way of fumigation in a warehouse of agricultural produce.] ⁹⁸ (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. (iii) Carrying out an intermediate	Nil	-

⁹⁶[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

⁹⁷[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

⁹⁸[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

		production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.		
		[(ii) [Support services to] ⁹⁹ 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	-] ¹⁰⁰
[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 subsection (1) of section 22 of the Telangana 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 Explanation no. (iv)].
		[(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-] ¹⁰¹
		[(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-] ¹⁰²
		(ii) Maintenance, repair and installation (except construction) services, other than (i), [[(ia) and (ib)] ¹⁰³ ¹⁰⁴ above [and serial number 38 below] ¹⁰⁵ .	9	-] ¹⁰⁶
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; [(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);] ¹⁰⁷ [(c) all products [, other than diamonds,] ¹⁰⁸ falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);] ¹⁰⁹ (d) Printing of books (including Braille books), journals and periodicals; [(da) printing of all goods falling under Chapter 48 or 49, which attract TGST @ 2.5per cent. or Nil;] ¹¹⁰ (e) [xxx] ¹¹¹	2.5	-

⁹⁹ [Substituted the word 'Service of' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹⁰⁰ [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹⁰¹ [Inserted vide G.O.Ms No. 76, Rev (CT-II) Dept., dt. 10.07.2020, (Nft No. 02/2020-CT(R), dt.26.03.2020), w.e.f. 01.04.2020]

¹⁰² [Inserted vide G.O.Ms No. 113, Rev (CT-II) Dept., dt.29.11.2021, (Nft No. 02/2021-CT(R), dt.02.06.2021), w.e.f. 02.06.2021]

¹⁰³ [Inserted vide G.O.Ms No. 76, Rev (CT-II) Dept., dt. 10.07.2020, (Nft No. 02/2020-CT(R), dt.26.03.2020), w.e.f. 01.04.2020]

¹⁰⁴ [Substituted vide G.O.Ms No. 113, Rev (CT-II) Dept., dt.29.11.2021, (Nft No. 02/2021-CT(R), dt.02.06.2021), w.e.f. 02.06.2021]

¹⁰⁵ [Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹⁰⁶ [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹⁰⁷ [Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹⁰⁸ [Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹⁰⁹ [Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017. The earlier word read as '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 (51of 1975);']

¹¹⁰ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹¹¹ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).']

	<p>[(ea) [xxx]¹¹²]¹¹³ [(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter; (h) [xxx]¹¹⁴]¹¹⁵ [(i) manufacture of handicraft goods.</p> <p>Explanation. - The expression "handicraft goods" shall have the same meaning as assigned to it in the notification issued in G.O.Ms No. 266 Revenue (CT-II) Department, dt. 29-11-2017 and as amended from time to time.]¹¹⁶</p> <p>[xxx]¹¹⁷</p>		
	[(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 TGST @ 6per cent.	6	-] ¹¹⁸
	[(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 (51of 1975);	0.75	-
	[(ic) Services by way of job work in relation to bus body building;	9	-
	[(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption.	9	-] ¹¹⁹
	[(id) Services by way of job work other than [(i), (ia), (ib), (ic) and (ica)] ¹²⁰ above;	6	-] ¹²¹
	[(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. [(c) printing of all goods falling under Chapter 48 or 49, which attract TGST @ 2.5 per cent. or Nil.] ¹²²	2.5	-
	[(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods	6	-] ¹²³

¹¹²[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'manufacture of leather goods or footwear falling under Chapter 42or 64 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) respectively;']

¹¹³[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹¹⁴[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);']

¹¹⁵ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹¹⁶[Inserted vide G.O.Ms No. 280, Rev (CT-II) Dept., dt. 12.12.2017, (Nft No. 46/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

¹¹⁷[Omitted 'Explanation' vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹¹⁸[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹¹⁹ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt.05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

¹²⁰ [Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier words read as '(i), (ia), (ib) and (ic)'.]

¹²¹[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹²²[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹²³[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

		falling under Chapter 48 or 49, which attract TGST @ 6per cent.		
		[(iii) Tailoring services	2.5	-] ¹²⁴
		(iv) Manufacturing services on physical inputs (goods) owned by others, other than ¹²⁵ [(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)] above.	9	-] ¹²⁶
[27	Heading 9989	[(i) xxx	xxx	xxx] ^{127]} ¹²⁸
		[(ii) Other manufacturing services; publishing, printing and reproduction services; material recovery services;	9	-] ^{129]} ¹³⁰
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	-
[31 A	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)] ¹³¹
[32	Heading 9994	(i)Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		[(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	-] ¹³²
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) [and (ia)] ¹³³ above.	9	-] ¹³⁴
33	Heading 9995	Services of membership organisations.	9	-
34	Heading 9996 (Recreational , cultural and sporting	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama [or planetarium] ¹³⁵ .	9	-
		(ii) Services by way of admission exhibition	[6] ¹³⁶	-

¹²⁴[Substituted vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹²⁵ [Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt.05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021. The earlier words read as (i), (ia), (ib), (ic), (id), (ii), (iia) and (iii).]

¹²⁶[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹²⁷[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹²⁸ [Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt.05.03.2022, (Nft No. 06/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

¹²⁹[Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No.06/2021-CT(R), dt.30.09.2021), w.e.f. 01.10.2021]

¹³⁰[Substituted item i & ii, vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹³¹[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹³²[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹³³[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹³⁴[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³⁵[Insert vide G.O.Ms No. 227, Rev (CT-II) Dept., dt. 05.10.2017, (Nft No. 20/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹³⁶[Substituted the entry '9' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

	services)	of cinematograph films where price of admission ticket is one hundred rupees or less.		
		[(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-] ¹³⁷
		[[(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, - other than any place covered by (iia) below	9	-
		(iia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14	-] ¹³⁸] ¹³⁹
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	-
		(v) Gambling.	14	-
		(vi) Recreational, cultural and sporting services other than (i), (ii), [(iia),] ¹⁴⁰ (iii), [(iia)] ¹⁴¹ , (iv) and (v) above.	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	-
[38	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants Explanation:- This entry shall be read in conjunction with serial number [201A of Schedule II] ¹⁴² of the notification No. 1/2017 -State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017.	9	-] ¹⁴³
[39	Chapter 99	Supply of services other than services by way of grant of development rights, long term lease of land (against upfront	9	-] ¹⁴⁴

¹³⁷[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹³⁸[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹³⁹[Substituted 'items iii & iia' vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt.30.09.2021), w.e.f. 01.10.2021]

¹⁴⁰[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹⁴¹[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹⁴²[Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022, (Nft No. 06/2021-CT(R), dt.30.09.2021), w.e.f. 01.10.2021. The earlier word read as 234 of Schedule I.]

¹⁴³[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

¹⁴⁴[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

	<p>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 Telangana Goods and Services Tax Act, 2017 (23 of 2017), as prescribed in notification No. 07 / 2019-State Tax (Rate), dated 29th March, 2019, issued in G.O Ms.No.63 Revenue (CT.II) Department, dated 04.06.2019.</p> <p>Explanation. - 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.</p>		
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[2. In case of supply of service specified in column (3), in item (i); [(i) (ia), (ib), (ic), (id), (ie) and (if)]¹⁴⁵ 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 [and paragraph 2A below]¹⁴⁶, “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 sublease.]¹⁴⁷

[2A. Where a [xxx]¹⁴⁸ 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 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.]¹⁴⁹

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.

¹⁴⁵[Substituted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019. The earlier word read as ‘sub-item (b), sub-item (c), subitem (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), subitem (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)']

¹⁴⁶ [Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹⁴⁷[Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018, (Nft No. 01/2018-CT(R), dt.25.01.2018), w.e.f. 25.01.2018]

¹⁴⁸[Omitted the word ‘registered’ vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹⁴⁹ [Substituted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

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 (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 knowledge 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.
 - [(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 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G 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 90per 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.]¹⁵⁰
 - [(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 (Act.No.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 (Act.No.59 of 1988).]¹⁵¹
 - [(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 and (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

¹⁵⁰[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017, (Nft No. 31/2017-CT(R), dt.13.10.2017), w.e.f. 13.10.2017]

¹⁵¹[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 27/2018-CT(R), dt. 31.12.2018), w.e.f. 01.01.2019]

- (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 State tax on construction of apartments at the rates as specified for item (ie) 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 item (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 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 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- clause (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, sewerage 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 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 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 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."¹⁵²
- [(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.
- (xxxv) 'Declared tariff' means charges for all amenities provided in the unit of

¹⁵²[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019, (Nft No. 3/2019-CT(R), dt. 29.03.2019), u.e.f. 01.04.2019]

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.

(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.]¹⁵³

[(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);]¹⁵⁴

[(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;]¹⁵⁵

[(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;]¹⁵⁶

[(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.]¹⁵⁷

¹⁵³[Inserted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020, (Nft No. 20/2019-CT(R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹⁵⁴[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹⁵⁵[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹⁵⁶[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

¹⁵⁷[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

1[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 State 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:

$$Tx = T - T_e$$

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 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:

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

$$F_1 = \frac{\text{Carpet area of residential apartments in REP}}{\text{Total carpet area of commercial and residential apartments in the REP}}$$

$$F_2 = \frac{\text{Total carpet area of residential apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential apartment in REP}}$$

$$F_3 = \frac{\text{Such Value of supply of construction of residential apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019}}{\text{Total value of supply of construction of residential apartments booked on or before 31st March, 2019}}$$

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

$$F4 = \frac{\text{}}{\% \text{ Completion of construction as on 31st March, 2019}}$$

Illustration: where one- fifth (twenty percent) 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).

- (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 shall be calculated as under:

$$Te = Tc + T1 + Tr$$

Where, -

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 31.03.2019 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 State 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 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 installments 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 installments, not exceeding twenty-four, as he may deem fit.

(f) 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 residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between T_e and T.

(g) The registered person may calculate T_c and utilize credit to the extent of T_c 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.

1. 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 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:

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

$$T_r = T_n * F1 * F2 * F3$$

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

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 portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of T_e .

(C) The amount 'Te' shall be computed separately for input tax credit of State tax, State tax, Union territory tax and integrated tax.

2. 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 percent. 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 percent. 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 percent. 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 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 31.03.2019 [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	C2 * C3	2800	sqm
14	Value of booked residential apartments	C5 * C12	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		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, $Tx = T - Te$			
18	Eligible ITC (Te) = $Tc + Tr$			
19	T (*see notes below)		1	crore
20	$Tc = T \times$ (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	$Tr = T \times F1 \times F2 \times F3 \times F4$			
22	F1	$C4 / C10$	0.875	
23	F2	$C13 / C4$	0.533	
24	F3	$C16 / C14$	0.200	
25	F4	$1 / C11$	5	
26	$Tr = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	0.467	crore
27	Eligible ITC (Te) = $Tc + Tr$	$C26 + C20$	0.592	crore
28	ITC to be reversed on transition, $Tx = T - Te$	$C19 - C27$	0.408	crore

* Note:-

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

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	$C2 * C3$	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 (Pc) as on 31.03.2019 [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 31.03.2019		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
28	ITC to be reversed/ taken on transition, $T_x = T - T_e$	$C19 - C27$	0.525	crore

29	Tx after application of cap on % invoicing vis-a-vis Pc			
30	% completion		20%	
31	% invoicing		60%	
32	% invoicing after application of cap(Pc + 25%)	+25%	45%	
33	Total value of supply of residential apartments having t.o.s. prior to transition	C14*C32	0.80	crore
34	F3 after application of cap	C33/C14	0.45	
35	Tr= T x F1 x F2 x F3 x F4 (after application of cap)	$C19 * C22 * C23 * C34 * C25$	1.05	crore
36	Eligible ITC (Te)=Tc + Tr (after application of cap)	C20 + C35	1.18	crore
37	ITC to be reversed / taken on transition, Tx= T- Te (after application of cap)	C19 - C36	-0.18	crore
38	Tx after application of cap on % invoicing vis-a-vis Pc and payment realisation			
39	% invoicing after application of cap(Pc + 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	$r = \frac{T}{T} \times F1 \times F2 \times F3 \times F4$ (after application of both the caps)	$C19 * C22 * C23 * C43 * C25$	0.97	
45	Eligible ITC (Te)=Tc + Tr (after application of both the caps)	C20 + C44	1.10	
46	ITC to be reversed / taken on transition, Tx= T- Te (after application of both the caps)	C19 - C45	-0.10	crore

* Note:-

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.

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 State 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:

$$Tx = T - T_e$$

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) T_e 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) T_e shall be calculated as under:

$$T_e = T * F_1 * F_2 * F_3 * F_4$$

Where, -

$$F_1 = \frac{\text{Carpet area of residential and commercial apartments in the RREP}}{\text{Total carpet area of apartments in the RREP}}$$

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

$$F_2 = \frac{\text{Total carpet area of residential and commercial apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential and commercial apartment in the RREP}}$$

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

$$F_3 = \frac{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019}}{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019}}$$

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

$$F_4 = \frac{1}{\% \text{ Completion of construction as on 31st March, 2019}}$$

Illustration: where one- fifth (twenty percent) 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 State 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 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 installments 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 installments, 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 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 T_e which shall be calculated as under,

$$T_e = T_n * F_1 * F_2 * F_3$$

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 State 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 percent. 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 31.03.2019 [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		5600	sqm
9	Value of booked residential apartments	$C3 * C7$ $C5 * C7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
11	Total value of supply of residential apartments		9.6	crore

	having t.o.s. prior to transition	$C9 * C10$		
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
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>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.</p>				

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 31.03.2019 [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 31.03.2019		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 (Te)=T x F1 x F2 x F3 x F4)	$C14 * C15 * C16 * C17 * C18$	2.4	crore
20	ITC to be reversed on transition, Tx= T- Te	C14 - C19	-1.4	crore
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 x F1 x F2 x F3 x 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 realisation			
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 x F1 x F2 x F3 x 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
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>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.</p>				

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
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
7	Architect/ designing/ CAD	10	Y

	drawing etc.		
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, aluminum 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 aluminum 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 fulfill 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 @ 18 (9+9) percent.]¹⁵⁸ under RCM.

¹⁵⁸[Substituted vide G.O.Ms No. 90, Rev (CT-II) Dept., dt. 03.08.2019, (Nft No. Corrigendum for 3/2019-CT(R), dt. 29.03.2019) The earlier word read as the promoter shall pay tax @18 per cent]

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 [20th]¹⁵⁹ of 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 shall pay tax on construction of the apartments: (put (√) in appropriate box)	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 [20th]¹⁶⁰ May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature _____
 Name _____
 Designation _____

Place _____
 Date _____]

¹⁵⁹[Substituted vide G.O.Ms No. 79, Rev (CT-II) Dept., dt. 16.07.2019, (Nft No. 10/2019-CT(R), dt. 10.05.2019)]

¹⁶⁰[Substituted vide G.O.Ms No. 79, Rev (CT-II) Dept., dt. 16.07.2019, (Nft No. 10/2019-CT(R), dt. 10.05.2019)]

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 year.....under 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 the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.]¹⁶¹

¹⁶¹[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 03/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

Annexure: 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 remodeling 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
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 remodeling 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
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
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 via pipeline
112		996519	Other land transport services of goods nowhere else classified
113	Group 99652		Water transport services of goods
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
[118a	Group 99654		Multimodal Transport of goods from a place in India to another place in India] ¹⁶²
[118b		996541	Multimodal Transport of goods from a place in India to another place in India.] ¹⁶³
119	Heading 9966		Rental services of transport vehicles [with]¹⁶⁴ operators
120	Group 99660		Rental services of transport vehicles [with]¹⁶⁵ operators

¹⁶²[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 06/2021-CT (R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁶³[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 06/2021-CT (R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁶⁴[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹⁶⁵[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt.

121		996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles [with] ¹⁶⁶ operator
122		996602	Rental services of water vessels including passenger vessels, freight vessels and the like [with] ¹⁶⁷ operator
123		996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like [with] ¹⁶⁸ operator
124		996609	Rental services of other transport vehicles nowhere else classified [with] ¹⁶⁹ 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
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)
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

30.09.2019), w.e.f. 01.10.2019]

¹⁶⁶[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹⁶⁷[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹⁶⁸[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹⁶⁹[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

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
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
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
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 [without]¹⁷⁰ operator
233	Group 99731		Leasing or rental services concerning machinery and equipment [without]¹⁷¹ operator
234		997311	Leasing or rental services concerning transport equipments including containers, [without] ¹⁷² operator
235		997312	Leasing or rental services concerning agricultural machinery and equipment [without] ¹⁷³ operator
236		997313	Leasing or rental services concerning construction machinery and equipment [without] ¹⁷⁴ operator

¹⁷⁰[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹⁷¹[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

¹⁷²[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

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237		997314	Leasing or rental services concerning office machinery and equipment (except computers) [without] ¹⁷⁵ operator
238		997315	Leasing or rental services concerning computers [without] ¹⁷⁶ operators
239		997316	Leasing or rental services concerning telecommunications equipment [without] ¹⁷⁷ operator
240		997319	Leasing or rental services concerning other machinery and equipments [without] ¹⁷⁸ 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
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

¹⁷⁵[Substituted the word 'with or without,' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 20/2019-CT (R), dt. 30.09.2019), w.e.f. 01.10.2019]

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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
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 bookkeeping services
287		998221	Financial auditing services
288		998222	Accounting and bookkeeping 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
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		Architectural services, urban and land

	99832		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
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
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
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
387		998442	Services of independent journalists and press photographers
388		998443	News agency services to audiovisual 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
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
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
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
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
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
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
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
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
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
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 counseling services nowhere else classified related to children
627		999353	Welfare services without accommodation
628		999359	Other social services without accommodation nowhere else classified
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
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
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		999692	Gambling and betting services including similar online services
697		999693	Coin-operated amusement machine services
698		999694	Lottery services
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
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

Notification No. 12/2017- State Tax (Rate)

In exercise of the powers conferred by, [sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148]¹⁷⁹, of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the State tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Table

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA [or 12AB] ¹⁸⁰ of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority [xxx] ¹⁸¹ by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution	Nil	Nil
[3A]	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority [xxx] ¹⁸² by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil] ¹⁸³

¹⁷⁹[Substituted the word 'sub-section (1) of section 11' vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 4/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

¹⁸⁰[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁸¹[Omitted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022(Nft No. 16/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022. Earlier word read as: or a Governmental authority [for a Government Entity]

¹⁸²[Omitted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022(Nft No. 16/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022. Earlier word read as: or a Governmental authority [for a Government Entity]

¹⁸³[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

4	Chapter 99	Services by [xxx] ¹⁸⁴ governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil
5	Chapter 99	Services by a [[xxx] ¹⁸⁵ Governmental Authority] ¹⁸⁶ by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil
6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (a) services by the Department of Posts [xxx] ¹⁸⁷ ; (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or any service, other than services covered under entries (a) to (c) above, provided to business entities.	Nil	Nil
7	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017).] ¹⁸⁸ Explanation. - For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to- (a) services,- (i) by the Department of Posts [xxx] ¹⁸⁹ ; (ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers; and (b) services by way of renting of immovable property.	Nil	Nil
8	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority:	Nil	Nil

¹⁸⁴[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier words read as 'Central Government, State Government, Union territory, local authority or']

¹⁸⁵[Omitted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018. The earlier words read as 'Central Government, State Government, Union territory, local authority or']

¹⁸⁶[Substituted the word 'governmental authority' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁸⁷[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory']

¹⁸⁸[Substituted the word 'twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

¹⁸⁹[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory']

		<p>Provided that nothing contained in this entry shall apply to services-</p> <p>(i) by the Department of Posts [xxx]¹⁹⁰;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>		
9	Chapter 99	<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:</p> <p>Provided that nothing contained in this entry shall apply to-</p> <p>(i) services by the Department of Posts [xxx]¹⁹¹;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers:</p> <p>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>	Nil	Nil
[9A]	Chapter 99	<p>Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.</p>	Nil	<p>Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017]¹⁹²</p>
[9AA]	Chapter 99	<p>Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India ¹⁹³[whenever rescheduled].</p>	Nil	<p>Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.]¹⁹⁴</p>

¹⁹⁰[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory']

¹⁹¹[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory']

¹⁹² [Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

¹⁹³ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁹⁴ [Inserted vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

[9AB]	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.] ¹⁹⁵
[9B]	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil] ¹⁹⁶
[9C]	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil] ¹⁹⁷
[9D]	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA [or 12AB] ¹⁹⁸ of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil] ¹⁹⁹
10	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil
[10A]	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use	Nil	Nil] ²⁰⁰
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil

¹⁹⁵ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁹⁶ [Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., dt. 22.11.2017 (Nft No. 30/2017-CT(R), dt. 22.09.2017), w.e.f. 29.09.2017]

¹⁹⁷ [Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

¹⁹⁸ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

¹⁹⁹ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

²⁰⁰ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

[11A]	Heading 9961 or Heading 9962	[Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin] ²⁰¹	Nil	Nil] ²⁰²
[11B]	Heading 9961 or Heading 9962	[xxx] ²⁰³	Nil	Nil] ²⁰⁴
12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use [except where the residential dwelling is rented to a registered person] ²⁰⁵ .	Nil	Nil
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA [or 12AB] ²⁰⁶ of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are one thousand rupees or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.	Nil	Nil
[14]	xxx	xxx	xxx	xxx] ²⁰⁷
15	Heading 9964	Transport of passengers, with or without accompanied belongings, by – [(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal	Nil	Nil

²⁰¹ [Substituted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 47/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as 'Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin']

²⁰² [Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

²⁰³ [Omitted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 47/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017. The earlier entry read as 'Service provided by Fair Price Shops to State Government by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin']

²⁰⁴ [Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017]

²⁰⁵ [Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'as residence']

²⁰⁶ [Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

²⁰⁷ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'Heading 9963 - Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having value of supply of a unit of accommodation below or equal to one thousand rupees per day or equivalent - Nil - Nil']

		<p>Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;]²⁰⁸</p> <p>(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or</p> <p>(c) stage carriage other than air-conditioned stage carriage.</p> <p>²⁰⁹[Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017)]</p>		
16	Heading 9964	<p>Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding: Provided that nothing contained in this entry shall apply on or after the expiry of a period of [three years]²¹⁰ from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.</p>	Nil	Nil
17	Heading 9964	<p>Service of transportation of passengers, with or without accompanied belongings, by—</p> <p>(a) railways in a class other than—</p> <p>(i) first class; or</p> <p>(ii) an air-conditioned coach;</p> <p>(b) metro, monorail or tramway;</p> <p>(c) inland waterways;</p> <p>(d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and</p> <p>(e) metered cabs or auto rickshaws (including e-rickshaws).</p> <p>²¹¹[Provided that nothing contained in item (e) above shall apply to services supplied through an electronic ommerce operator, and notified under sub-section (5) of Section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017)]</p>	Nil	Nil

²⁰⁸[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;']

²⁰⁹[Inserted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022(Nft No. 16/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022]

²¹⁰[Substituted the word 'one year' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²¹¹[Inserted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022(Nft No. 16/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022]

18	Heading 9965	Services by way of transportation of goods- (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil	Nil
19	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
[19A]	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September, [2022] ²¹²
[19B]	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September, [2022] ²¹³
[19C]	9965	Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited.	Nil	Nil] ²¹⁴
20	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods – (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) [xxx]²¹⁵ (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure.	Nil	Nil
21	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; (b) [xxx]²¹⁶ (c) [xxx]²¹⁷ (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.	Nil	Nil

²¹² [Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

²¹³ [Substituted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

²¹⁴ [Inserted vide G.O.Ms No. 3, Rev (CT-II) Dept., dt. 08.01.2021 (Nft No. 05/2020-CT(R), dt. 16.10.2020), w.e.f. 16.10.2020]

²¹⁵ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'railway equipments or materials;']

²¹⁶ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;]

²¹⁷ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;]

[21A]	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.	Nil	Nil] ²¹⁸
[21B]	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.]	9	-] ²¹⁹
22	Heading 9966 or Heading 9973	Services by way of giving on hire - (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or [(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or Explanation.- For the purposes of this entry, "Electrically operated vehicle" means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical	Nil	Nil

²¹⁸[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

²¹⁹[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

		batteries fitted to such road vehicle.] ²²⁰ (b) to a goods transport agency, a means of transportation of goods. [(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.] ²²¹		
23	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
[23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil] ²²²
24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
24A	[Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.] ²²³	Nil	Nil
[24B	Heading 9967 or Heading 9985	[Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.] ²²⁴	Nil	Nil] ²²⁵
[24C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	Nil	Nil] ²²⁶
25	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
[26	xxx	xxx	xxx	xxx] ²²⁷
27	Heading 9971	Services by way of— (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil
[27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil] ²²⁸

²²⁰[Inserted vide G.O.Ms No. 101, Rev (CT-II) Dept., dt. 04.09.2019 (Nft No. 13/2019-CT(R), dt. 31.07.2019), w.e.f. 01.08.2019]

²²¹[Inserted '(C)' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²²²[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

²²³[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

²²⁴[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.']

²²⁵[Inserted vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

²²⁶[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

²²⁷[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'Heading 9971- Services by the Reserve Bank of India- Nil - Nil']

²²⁸[Inserted '27A' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

28	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil
29	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil	Nil
[29A]	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government	Nil	Nil] ²²⁹
[29B]	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil] ²³⁰
30	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil
31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
[31A]	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil] ²³¹
[31B]	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee	Nil	Nil] ²³²
[32]	xxx	xxx	xxx	xxx] ²³³
[33]	xxx	xxxx	xxx	xxx] ²³⁴
34	Heading 9971	Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through	Nil	Nil

²²⁹[Inserted '29A' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²³⁰[Inserted '29B' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

²³¹[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

²³²[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

²³³[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'Heading 9971- Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999). - Nil -Nil']

²³⁴[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'Heading 9971- Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.-Nil-Nil']

		credit card, debit card, charge card or other payment card service. Explanation.— For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.		
[34A]	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) [banking companies and] ²³⁵ by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	Nil	Nil] ²³⁶
35	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) [Restructured Weather Based Crop Insurance Scheme (RWCIS)] ²³⁷ approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) [Pradhan Mantri Fasal BimaYojana (PMFBY);] ²³⁸ (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha BimaYojna; (q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44	Nil	Nil

²³⁵[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

²³⁶[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

²³⁷[Substituted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017. The earlier item read as ‘Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme’]

²³⁸[Substituted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017. The earlier item read as ‘National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)’]

		of 1999). (r) [Bangla Shasya Bima] ²³⁹		
36	Heading 9971 or Heading 9991	Services of life insurance business provided under following schemes- (a) Janashree Bima Yojana; (b) Aam Aadmi Bima Yojana; (c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of [two lakhs] ²⁴⁰ rupees; (d) Varishtha Pension BimaYojana; (e) Pradhan Mantri Jeevan JyotiBimaYojana; (f) Pradhan Mantri Jan DhanYogana; (g) Pradhan Mantri Vaya Vandan Yojana JyotiBimaYojana;	Nil	Nil
[36A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36 [or 40] ²⁴¹	Nil	Nil] ²⁴²
37	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
39	Heading 9971 or Heading 9985	Services by the following persons in respective capacities – (a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil
[39A	Heading 9971	Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR). Explanation.- For the purposes of this entry, the intermediary of financial services in IFSC is a person,- (i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or	Nil	Nil] ²⁴³

²³⁹[Inserted vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

²⁴⁰[Substituted 'fifty thousand' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁴¹[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

²⁴²[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁴³[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

		<p>(ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or</p> <p>(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or</p> <p>(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015</p>		
40	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
41	Heading 9972	<p>[Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having [20]²⁴⁴ per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area]²⁴⁵</p> <p>[Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have [20]²⁴⁶ per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory]²⁴⁷</p>	Nil	<p>[Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:</p> <p>Provided further that the concerned department in the State shall monitor and enforce the above condition as per the order issued by the State Government in this regard:</p> <p>Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of State Tax, as would have been payable on the</p>

²⁴⁴[Substituted the word '50' vide G.O.Ms No. 51, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 28/2019-CT(R), dt. 31.12.2019), w.e.f. 01.01.2020]

²⁴⁵[Substituted the entry vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

²⁴⁶[Substituted the word '50' vide G.O.Ms No. 51, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 28/2019-CT(R), dt. 31.12.2019), w.e.f. 01.01.2020]

²⁴⁷[Inserted Explanation vide G.O.Ms No. 50, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 23/2018-CT(R), dt. 20.09.2018), w.e.f. 20.09.2018]

				<p>upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:</p> <p>Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the State Tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.]²⁴⁸</p>
[41A	Heading 9972	<p>Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of residential apartments by a promoter in a project, 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>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under: [GST payable on TDR or FSI (including additional FSI) or both for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project)</p>	Nil	<p>Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI (including additional FSI), or both, as is attributable to the residential apartments, which remain un- booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner –</p> <p>[GST payable on TDR or FSI (including additional FSI) or both for construction of the</p>

²⁴⁸[Inserted vide G.O.Ms No. 51, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 28/2019-CT(R), dt. 31.12.2019), w.e.f. 01.01.2020]

				<p>residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project)</p> <p>Provided further that tax payable in terms of the first Proviso hereinabove shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un- booked on the date of issuance of completion certificate or first occupation The liability to pay State Tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier]²⁴⁹</p>
[41B	Heading 9972	Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 01.04.2019, for Construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been	Nil	Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium, salami, cost, price, development charges or by any

²⁴⁹[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 4/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

		<p>received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project).</p>	<p>other name) paid for long term lease of land, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner -</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project);</p> <p>Provided further that the tax payable in terms of the first proviso shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining unbooked on the date of issuance of completion certificate or first occupation.</p> <p>The liability to pay</p>
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				State Tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, calculated as above, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.] ²⁵⁰
42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1 st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil
43	[XXX	XXX	XXX	XXX] ²⁵¹
44	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil
45	Heading 9982 or Heading 9991	Services provided by- (a) an arbitral tribunal to – (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017)] ²⁵² ; [(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity] ²⁵³ (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- (i) an advocate or partnership	Nil	Nil

²⁵⁰[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 4/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

²⁵¹[Omitted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

²⁵²[Substituted the word 'twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

²⁵³[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

		<p>firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>[(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.]²⁵⁴</p> <p>(c) a senior advocate by way of legal services to-</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.</p> <p>[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.]²⁵⁵</p>		
46	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	Heading 9983 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of-	Nil	Nil
		(a) registration required under any law for the time being in force;		
		(b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.		
[[47 A	xxx	xxx	xxx	xxx] ^{256]} ²⁵⁷
48	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio- incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil	Nil

²⁵⁴[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁵⁵[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁵⁶[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

²⁵⁷[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'Heading 9983 or Heading 9991- Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators']

49	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
[51	xxx	xxx	xx	xxx] ²⁵⁸
52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
[52A	Heading 9985	<p>Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:</p> <p>Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p>Explanation. - "foreign tourist" means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p><i>Illustrations: A tour operator provides a tour operator service to a foreign tourist as follows: -</i></p> <p><i>(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);</i></p> <p><i>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p>	Nil	Nil] ²⁵⁹

²⁵⁸[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9984- Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.']

²⁵⁹[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

		<p><i>Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);</i></p> <p><i>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</i></p>		
53	Heading 9985	<p>Services by way of sponsorship of sporting events organised -</p> <p>(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country;</p> <p>(b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;</p> <p>(c) by the Central Civil Services Cultural and Sports Board;</p> <p>(d) as part of national games, by the Indian Olympic Association; or</p> <p>(e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.</p>	Nil	Nil
[[53 A	xxx	xxx	xxx	xxx]^{260]}²⁶¹
54	Heading 9986	<p>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—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro</p>	Nil	Nil

²⁶⁰[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁶¹[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9985- Services by way of fumigation in a warehouse of agricultural produce-Nil-Nil.']

		<p>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>[[(h) xxxx]²⁶²]²⁶³</p>		
55	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil
[55A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil] ²⁶⁴
[56	xxx	xxx	xxx	xxx] ²⁶⁵
57	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil
58	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil
59	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by [xxx] ²⁶⁶ the Government of India, under bilateral arrangement.	Nil	Nil
61	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
[61A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.	Nil	Nil] ²⁶⁷

²⁶²[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁶³ [Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as '[h) services by way of fumigation in a warehouse of agricultural produce.]'

²⁶⁴[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

²⁶⁵[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'Heading 9988- Services by way of slaughtering of animals.-Nil-Ni.]'

²⁶⁶ [Omitted the word 'the Ministry of External Affairs' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁶⁷[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

62	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil
63	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil
64	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1 st April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Nil	Nil
65	Heading 9991	Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.	Nil	Nil
[65A]	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil] ²⁶⁸
[65B]	Heading 9991 or any other Heading	Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders. Explanation.- "mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.	Nil	Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where

²⁶⁸[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

				such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.] ²⁶⁹
66	[Heading 9992 or Heading 9963] ²⁷⁰	<p>Services provided –</p> <p>(a) by an educational institution to its students, faculty and staff; [(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee]²⁷¹</p> <p>(b) to an educational institution, by way of,-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or house-keeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution; [xxxx]²⁷²;</p> <p>[(v) supply of online educational journals or periodicals:]²⁷³</p> <p>Provided that nothing contained</p>	Nil	Nil

²⁶⁹ [Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

²⁷⁰ [Substituted for the words 'Heading 9992' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

²⁷¹ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁷² [Omitted the word 'upto higher secondary' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁷³ [Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

		<p>in [sub-items (i), (ii) and (iii) of item (b)]²⁷⁴ shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>[Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.]²⁷⁵</p>		
67	Heading 9992	[xxx] ²⁷⁶	Nil	Nil
68	Heading 9992 or Heading 9996	<p>Services provided to a recognised sports body by-</p> <p>(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body;</p> <p>(b) another recognised sports body.</p>	Nil	Nil
69	Heading 9992 or Heading 9983 or Heading 9991	<p>Any services provided by, _</p> <p>(a) the National Skill Development Corporation set up by the Government of India;</p> <p>(b) a Sector Skill Council approved by the National Skill Development Corporation;</p> <p>(c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;</p> <p>(d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to-</p> <p>(i) the National Skill Development Programme implemented by the National Skill Development Corporation; or</p> <p>(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(iii) any other Scheme implemented by the National Skill Development Corporation.</p>	Nil	Nil

²⁷⁴[Substituted the word 'item (b)' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁷⁵[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁷⁶[Omitted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019.

The earlier entry read as 'Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: - (a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management; (b) fellow programme in Management; five year integrated programme in Management)

70	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil
71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil
72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which [75% or more of the] ²⁷⁷ total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
[73]	xxx	xxx	xxx	xxx] ²⁷⁸
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; [Provided that nothing in this entry shall apply to the 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.] ²⁷⁹ (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
[74A]	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA [or 12AB] ²⁸⁰ of the Incometax Act, 1961	Nil	Nil] ²⁸¹

²⁷⁷[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

²⁷⁸[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9993- Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation- Nil-Nil']

²⁷⁹[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

²⁸⁰[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

²⁸¹[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

		(43 of 1961).		
[75]	xxx	xxxx	xxx	xxx] ²⁸²
76	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil
77	Heading 9995	Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution – (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of [seven thousand five hundred] ²⁸³ rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.	Nil	Nil
[77A]	Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,- (i) activities relating to the welfare of industrial or agricultural labour or farmers; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.	Nil	Nil] ²⁸⁴
78	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil
79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil

²⁸²[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Heading 9994- Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.-Nil-Nil']

²⁸³[Substituted the word 'five thousand' vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁸⁴[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

[79A]	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil] ²⁸⁵
80	Heading 9996	[Services by way of training or coaching in- (a) recreational activities relating to arts or culture, by an individual, or (b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.] ²⁸⁶	Nil	Nil
81	Heading 9996	[Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event; (c) recognised sporting event; (d) planetarium, where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.] ²⁸⁷	Nil	Nil
[82	Chapter 9996	Services by way of right to admission to the events organized under FIFA U-17 World Cup 2017	Nil	Nil] ²⁸⁸
[82A	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020 [[whenever rescheduled]] ²⁸⁹	Nil	Nil] ²⁹⁰
[82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil] ²⁹¹

[1A. Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.

1B. Value of portion of residential or commercial apartments remaining unbooked on the date of issuance of completion certificate or first occupation, as the case may be, shall be deemed to be equal to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be.]²⁹²

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

²⁸⁵[Inserted vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 47/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

²⁸⁶[Substituted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or sports by charitable entities registered under section 12AA or 12AB of the Income-tax Act.']

²⁸⁷ [Substituted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 2/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

²⁸⁸[Inserted vide G.O.Ms No. 252, Rev. (CT-II) Dept., dt. 22.11.2017 (Nft No. 25/2017-CT(R), dt. 21.09.2017), w.e.f. 21.09.2017]

²⁸⁹[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 04/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022]

²⁹⁰[Inserted '82A' vide G.O.Ms No. 7, Rev. (CT-II) Dept., dt. 29.01.2020 (Nft No. 21/2019-CT(R), dt. 10.09.2019), w.e.f. 01.10.2019]

²⁹¹[Inserted vide G.O.Ms No. 18, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 7/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021]

²⁹²[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 4/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

requires, -

- (a) "advertisement" means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;
- (b) "advocate" has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);
- (c) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training;
- (d) "agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;
- (e) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;
- (f) "aircraft" has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);
- (g) "airport" has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);
- (h) "approved vocational education course" means, -
 - (i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or
 - (ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;
- (i) "arbitral tribunal" has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);
- (j) "authorised dealer of foreign exchange" shall have the same meaning assigned to "Authorised person" in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);
- (k) "authorised medical practitioner" means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;
- (l) "banking company" has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);
- (m) "brand ambassador" means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
- (n) "business entity" means any person carrying out business;
- (o) "business facilitator or business correspondent" means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;
- (p) "Central Electricity Authority" means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);
- (q) "Central Transmission Utility" shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);
- (r) "charitable activities" means activities relating to -
 - (i) public health by way of, -
 - (A) care or counseling of
 - (I) terminally ill persons or persons with severe physical or mental disability;
 - (II) persons afflicted with HIV or AIDS;
 - (III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or
 - (B) public awareness of preventive health, family planning or

- prevention of HIV infection;
- (ii) advancement of religion , spirituality or yoga;
 - (iii) advancement of educational programmes or skill development relating to,-
 - (A) abandoned, orphaned or homeless children;
 - (B) physically or mentally abused and traumatized persons;
 - (C) prisoners; or
 - (D) persons over the age of 65 years residing in a rural area;
 - (iv) preservation of environment including watershed, forests and wildlife;
 - (s) "clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
 - (t) "contract carriage" has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
 - (u) "courier agency" means any person engaged in the door-to-door transportation of time- sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;
 - (v) "Customs station" shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);
 - (w) "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;
 - (x) "distributor or selling agent" means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;
 - (y) "educational institution" means an institution providing services by way of,-
 - (i) pre-school education and education up to higher secondary school or equivalent;
 - (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
 - (iii) education as a part of an approved vocational education course;
 - (z) "electricity transmission or distribution utility" means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;
 - (za) "e-rickshaw" means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;
 - [(zaa) "financial institution" has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934)]²⁹³
 - (zb) "general insurance business" has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);
 - (zc) "general public" means the body of people at large sufficiently defined by some common quality of public or impersonal nature;
 - (zd) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
 - (ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;
 - [(zf) "Governmental Authority" means an authority or a board or any other body,

²⁹³[Inserted '(zaa)' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 28/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.]²⁹⁴

[(zfa) "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 90per 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.]²⁹⁵

- (zg) "health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;
- (zh) "incubatee" means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;
- (zi) "inland waterway" means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);
- (zj) "insurance company" means a company carrying on life insurance business or general insurance business;
- (zk) "interest" means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;
- (zl) "intermediary" has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;
- (zm) "legal service" means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;
- (zn) "life insurance business" has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);
- (zo) "life micro-insurance product" shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;
- (zp) "metered cab" means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);
- (zq) "national park" has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);
- (zr) "online information and database access or retrieval services" shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (13 of 2017);
- (zs) "original works" means- all new constructions;

²⁹⁴[Substituted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

²⁹⁵[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 32/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

- (i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
- (ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;
- (zt) "print media" means,—
 - (i) 'book' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;
 - (ii) 'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);
- (zu) "port" has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);
- (zv) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two- way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;
- (zw) "recognised sporting event" means any sporting event,-
 - (i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;
 - (ii) organised -
 - (A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;
 - (B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;
 - (C) by Central Civil Services Cultural and Sports Board;
 - (D) as part of national games, by Indian Olympic Association; or
 - (E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme; (zx) "recognised sports body" means -
 - (i) the Indian Olympic Association;
 - (ii) Sports Authority of India;
 - (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;
 - (iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;
 - (v) the International Olympic Association or a federation recognised by the International Olympic Association; or
 - (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;
- (zy) "religious place" means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;
- (zz) "renting in relation to immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;
- (zza) "Reserve Bank of India" means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);
- (zzb) "residential complex" means any complex comprising of a building or buildings, having more than one single residential unit;
- (zxc) "rural area" means the area comprised in a village as defined in land revenue records, excluding- the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;
- (zxd) "senior advocate" has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);
- (zxe) "single residential unit" means a self-contained residential unit which is

- designed for use, wholly or principally, for residential purposes for one family;
- (zzf) "special category States" shall mean the States as specified in sub-clause (g) of clause (3) of article 279A of the Constitution,
- (zzg) "specified organisation" shall mean,-
- (i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
 - (ii) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);
- (zzh) "stage carriage" shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (zzi) "State Electricity Board" means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);
- (zzj) "State Transmission Utility" shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);
- (zzk) "state transport undertaking" has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (zzl) "tiger reserve" has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);
- (zzm) "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;
- (zzn) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);
- (zzo) "vessel" has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);
- (zzp) "wildlife sanctuary" means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);
- (zzq) "zoo" has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).

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

- (i) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the scheme of classification of services.
- (ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.
- [(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]²⁹⁶
- [(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.]²⁹⁷
- [(v) The term "apartment" shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (vi) The term "affordable residential apartment" shall have the same meaning as assigned to it in the notification No. 11/2017-State Tax (Rate), issued in G.O.Ms.No.110, Revenue(CT-II) Department, Dt:29-06-2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30-06-2017, as amended.
- (vii) The term "promoter" shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (viii) The term "project" shall mean a Real Estate Project or a Residential Real Estate Project.
- (ix) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (zn) under section 2 of the Real Estate (Regulation

²⁹⁶[Inserted new clause vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 21/2017-CT(R), dt. 22.08.2017), w.e.f 22.08.2017.]

²⁹⁷[Inserted new clause vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 14/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

- and Development) Act, 2016 (16 of 2017).
- (x) 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;
 - (xi) The term "carpet area" shall have the same meaning as assigned to it clause (k) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
 - (xii) "an apartment booked on or before the date of issuance of completion certificate or first occupation of the project" shall mean an apartment which meets all the following three conditions, namely-
 - (a) part of supply of construction of the apartment service has time of supply on or before the said date; and
 - (b) consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; 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 said date.
 - (xiii) "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.]²⁹⁸

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

²⁹⁸ [Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 4/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

NOTIFICATION No. 13/2017- State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of State tax leviable under section 9 of the said Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

Table

	Category of Supply of Services	Supplier of service	Recipient of Service
	(2)	(3)	(4)
1	<p>Supply of Services by a goods transport agency (GTA) [[xxx]²⁹⁹]³⁰⁰ in respect of transportation of goods by road to-</p> <p>(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Telangana Goods and Services Tax Act; or</p> <p>(e) anybody corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p> <p>[Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -</p> <p>(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies, which has taken registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017) only for the purpose of deducting tax</p>	Goods Transport Agency (GTA)	<p>(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Telangana Goods and Services Tax Act or</p> <p>(e) anybody corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person; located in the taxable territory.</p>

²⁹⁹[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 22/2017-CT(R), dt. 22.08.2017), w.e.f 22.08.2017.]

³⁰⁰[Omitted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 05/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022. Earlier words read as 'who has not paid State Tax at the rate of 6%']

	<p>under section 51 and not for making a taxable supply of goods or services.]³⁰¹</p> <p>[Provided further that nothing contained in this entry shall apply where, -</p> <p>i. the supplier has taken registration under the TGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and</p> <p>ii. the supplier has issued a tax invoice to the recipient charging Central Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.]³⁰²</p>		
2	Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.	An individual advocate including a senior advocate or firm of advocates	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
4	Services provided by way of sponsorship to anybody corporate or partnership firm.	Any person	Anybody corporate or partnership firm located in the taxable territory.
5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding,- (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts [xxx] ³⁰³ ; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
[5A	Services supplied by the Central Government, State Government, Union territory or local authority by	Central Government, State	Any person registered under the Telangana Goods and

³⁰¹[Inserted 'Proviso' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020(Nft No. 29/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

³⁰²[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 05/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

³⁰³[Omitted vide G.O.Ms No. __, Rev. (CT-II) Dept., dt. _____ (Nft No. 05/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.

Earlier words read as 'by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority']

	way of renting of immovable property to a person registered under the Telangana Goods and Services Tax Act, 2017 (23 of 2017).	Government, Union territory or local authority	Services Tax Act, 2017.] ³⁰⁴
[5AA]	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.] ³⁰⁵
[5B]	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter] ³⁰⁶
[5C]	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter] ³⁰⁷
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business	An insurance agent	Any person carrying on insurance business, located in the taxable territory
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
9	[Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist or the like	Music company, producer or the like, located in the taxable territory.] ³⁰⁸
[9A]	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	Publisher located in the taxable territory: Provided that nothing contained in this entry shall apply where, - (i) the author has taken registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017), and filed a

³⁰⁴[Inserted vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 3/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

³⁰⁵[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 05/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

³⁰⁶[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 5/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

³⁰⁷[Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 5/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

³⁰⁸[Substituted vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020(Nft No. 22/2019-CT(R), dt. 30.09.2019, w.e.f. 01.10.2019]

			<p>declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay state tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Telangana Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Telangana Goods and Service Tax Act, 2017 (23 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.]³⁰⁹</p>
[10]	Supply of services by the members of Overseeing Committee 2to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.] ³¹⁰
[11]	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or nonbanking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability	A banking company or a non-banking financial company, located in the taxable territory] ³¹¹

³⁰⁹[Inserted 'serial no. 9A' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020(Nft No. 22/2019-CT(R), dt. 30.09.2019, w.e.f. 01.10.2019]

³¹⁰[Inserted 'serial no. 10' vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017 (Nft No. 33/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

³¹¹[Inserted 'serial no. 11' vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 15/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

		partnership firm.	
[12]	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory] ³¹²
[13]	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.] ³¹³
[14]	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies;</p> <p>which has taken registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory] ³¹⁴
[15]	[Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Anybody corporate located in the taxable territory.] ^{315]} ³¹⁶
[16]	Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of Securities and Exchange Board of India ("SEBI"), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.] ³¹⁷

³¹²[Inserted 'serial no. 12' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 29/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

³¹³[Inserted 'serial no. 13' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 29/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

³¹⁴[Inserted serial no. 14' vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 29/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019]

³¹⁵[Inserted 'serial no. 15' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020(Nft No. 22/2019-CT(R), dt. 30.09.2019, w.e.f. 01.10.2019]

³¹⁶[Substituted vide G.O.Ms No. 52, Rev (CT-II) Dept., dt. 16.06.2020 (Nft No. 29/2019-CT(R), dt. 30.12.2019), w.e.f. 01.01.2020]

³¹⁷[Inserted 'serial no. 16' vide G.O.Ms No. 7, Rev (CT-II) Dept., dt. 29.01.2020(Nft No. 22/2019-CT(R), dt. 30.09.2019, w.e.f. 01.10.2019]

		person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	
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Explanation.- For purpose of this notification, -

- (a) The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification;
- (b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013;
- (c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification;
- (d) the words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.
- [(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]³¹⁸
- [(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).]³¹⁹
- [(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.]³²⁰
- [(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.]³²¹
- [(i) The term "apartment" shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (j) the term "promoter" shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (k) the term "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
- (l) "the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

³¹⁸[Added new clause vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 22/2017-CT(R), dt. 22.08.2017), w.e.f 22.08.2017.]

³¹⁹[Inserted new clause (f) vide G.O.Ms No. 46, Rev (CT-II) Dept., dt. 28.02.2018 (Nft No. 3/2018-CT(R), dt. 25.01.2018), w.e.f. 25.01.2018]

³²⁰[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 15/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

³²¹[Inserted vide G.O.Ms No. 6, Rev (CT-II) Dept., dt. 29.01.2020 (Nft No. 29/2018-CT(R), dt. 31.12.2018, w.e.f. 01.01.2019)]

- (m) 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.
- (n) "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.]³²²
2. This notification shall come into force with effect on and from the 1st day of July, 2017.

[Annexure I

**FORM
(9A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the "supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and I hereby exercise the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017 - Central Tax (Rate), dated the 28th June, 2017, supplied by me, under forward charge in accordance with section 9 (1) of CGST Act, and to comply with all the provisions of CGST Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the 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 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____
Name _____
GSTIN _____

Place _____
Date _____

³²² [Inserted vide G.O.Ms No. 63, Rev (CT-II) Dept., dt. 04.06.2019 (Nft No. 5/2019-CT(R), dt. 29.03.2019), w.e.f. 01.04.2019]

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the "supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge.)

Declaration (9A of Table)

I have exercised the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017-Central Tax (Rate) dated 28th June, 2017 under forward charge.

[Annexure III

Declaration

I/we have taken registration under the CGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.]³²³

³²³[Inserted vide G.O.Ms No. 122, Rev (CT-II) Dept., dt. 03.11.2022 (Nft No. 05/2022-CT(R), dt. 13.07.2022), w.e.f. 18.07.2022.]

NOTIFICATION No. 14/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (2) of section 7 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government [or Union territory]³²⁴ or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution [or to a Municipality under article 243W of the Constitution.]³²⁵

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

³²⁴[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 16/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

³²⁵[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 16/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

NOTIFICATION No. 15/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 54 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Telangana Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Telangana Goods and Services Tax Act.

2. This notification shall come into force with effect on and from the 1st day of July, 2017.