

GST Exemptions Summary - N/N = 12/2017

CA Rajkumar



CA INTER
FINAL
IDT/GST

CHARITY & RELIGION

TRUST

- Care, Concealing & awareness
- Advancement Religion / Spirituality / Yoga
- Skill Development
- Bachao, Bachao

YATRA

- Kailash Maansarovar
- Haj Yatra

Jagran Party (Bhojan)

- 65 year
- Renting & Accommodation

EDUCATION

Academic

News Paper → Educational Institute (Library)

- SDI / DDUGKY
- Corporate Cum Institute @ JOB
- Training Program Me

HEALTH

Clinical Establishment

- Human Beings
- Animal

DTC

- Health Care
- Therapy

IVF = GSTX

SPORTS

FIFA

- Sponsorship
- Player, Umpire, Referee, Coach

GOVERNMENT

By Default	Period Based	Person Based
<ul style="list-style-type: none"> Article 243 G/W Govt services Except P.V.T Gareeb Business Entity Government to Government Up to Rs 5000/- Government Entity 	<ul style="list-style-type: none"> 30 Year : Longterm Lease 20 Year : Spectrum / Coal Government Testing / Res. 	<ul style="list-style-type: none"> Farmer @ NATURAL RESOURCE (Rice) Contractor (ERCC) Non Performer (Govt contracts) Importer/Exporter (MOT) Common Man (RTI) Government Guarantee @ Colu... ..

KISAN

CULTIVATION

- Electricity Exchange
- Electricity Infrastructure & Transmission / Distribution of Electricity

REARING OF ANIMALS

- Insemination (Birth)
- Slaughter House (Death) @ Taxable

Agriculture Produce

- Job Work
- Warehousing of Agriculture / Produce / Rice.
- Minor Forest Produce / Cereal, Pulse, Fruits, Vegetables

Fruits & Vegetables

- Ripeing etc.
- NCCCD

Membership

ENTERTAINMENT

- Zoo/National part / wild life sanctuary
- Protected Monuments
- Hobby Classes (Art / culture)
- Sports Academy by Trust
- Khel / Tamashaa upto Rs. 500
- FIFA (Men / Women)

Entry Fee = GST

Desi Performer (Folk/Classical) → Rs. 150,000/- per performance

IMMOVABLE PROPERTY (Renting & Accommodation)

Basic Need

- Rental House
- PM Awaas Yojana House (Construction)
- Own House (Construction) Single Unit

TRANSPORTATION OF GOODS

DOMESTIC

- JAL → Inland Water Way
- THAL → GTA to Unregistered Person & Government @ Single Reg. Other - Specified Goods
- VAYU →

INTERNATIONAL

- IMPORT EXPORT
- Satellite launch Service
- National Permit
- Nepal/Bhutan @ Transit Cargo

Export GSTX

Import GSTX

MOHT minc. - GSTX

TRANSPORTATION OF PASSENGER

- JAL
- THAL
- VAYU

- DL / Passport
- VISA (Embassy)
- Tour @ Abroad @ propshukla

SOCIO ECONOMIC WELFARE

Union

KOTA (4287) City me

NPO & NPO (2) 1000

Run by OLD AGE (60 year) Persons

BANKING

Interest Charges

- JAN-DHAN A/C charges
- CARD Transaction Processing Charge
- Financial Service to overseas client charges (from SEZ)

BC / BF

RURAL

INSURANCE

Regulatory Bodies

- ESI
- EPFO
- NPS
- CMPPFO

General Insurance / BPL/APL

- Life Insurance BPL/APL
- Premium Paid by government

Re-Insurance thereof

- Army / Police Insurance

Annuity Pension

- ATAL Pension
- S.G. Pension

BUSINESS

Idea of Business from an Business Exhibition → Business of Hiring of Motor Vehicle → Start as "Start-up" @ Bio-Incubator

Because of this "Running Business" (Going Concern Sold)

Due to Accident: Legal CASE

Near by a Toll

IGST EXEMPTION 09/2017

Supplier Located IN NTT

Import of services

NO GST

Why

RCM - AVOID

Supplier Located in TT

Recipient Located in TT:

- Government
- Individual for personal use
- Trust
- RBI
- Embassy
- UN/International Organisation
- Sez (Unit / Developer)
- Recipient Located in NTT

Recipient:

- Foreign Tourist (Exclusively foreign Tour)
- Deemed distinct (40/80)
- NTT (Intermediary)
- NTT

IN TAN CARD