NOTIFICATION NO. 8/2017-INTEGRATED TAX (RATE), DATED 28-6-2017 [UPDATED]

[As amended by, Corrigendum No. Gsr 805(e), dated 30-6-2017, Corrigendum No. Gsr 838(e), dated 5-7-2017, Notification No. 20/2017-Integrated Tax (Rate), dated 22-8-2017, Notification No. 24/2017-Integrated Tax (Rate), dated 21-9-2017, Notification No. 39/2017- Integrated Tax (Rate), dated 13-10-2017, Notification No. 48/2017- Integrated Tax (Rate), dated 14-11-2017, Notification No. 1/2018-Integrated Tax (Rate), dated 25-1-2018, Notification No. 14/2018- Integrated Tax (Rate), dated 26-7-2018, Notification No. 18/2018- Integrated Tax (Rate), dated 26-7-2018, Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, Notification No. 31/2018- Integrated Tax (Rate), dated 31-12-2018, Notification No. 3/2019- Integrated Tax (Rate), dated 29-3-2019, Notification No. 9/2019-Integrated Tax (Rate), dated 10-5-2019, Corrigendum No. Gsr 612(e), dated 30-8-2019, Notification No. 19/2019- Integrated Tax (Rate), dated 30-9-2019, Notification No. 25/2019- Integrated Tax (Rate), dated 22-11-2019, Notification No. 2/2020- Integrated Tax (Rate), [f.no. 354/32/2020-tru], 26-3-2020, Notification No. 2/2021- Integrated Tax (Rate), [f.no. 354/53/2021-tru], 2-6-2021, Notification No. 4/2021- Integrated Tax (Rate), [f.no. Cbic-190354/63/2021-to(tru-i)-cbec], dated 14-6-2021, Notification No. 6/2021- Integrated Tax (Rate), dated 30-9-2021, Notification No. 15/2021-Integrated Tax (Rate), dated 18-11-2021, Notification No. 22/2021-Integrated Tax (Rate), dated 31-12-2021, Notification No. 3/2022- Integrated Tax (Rate), dated 13-7-2022, Notification No. 5/2023- Integrated Tax (Rate), dated 9-5-2023, Notification No. 6/2023- Integrated Tax (Rate), dated 26-7-2023, Notification No. 11/2023 - Integrated Tax (Rate), dated 26-9-2023, Notification No. 15/2023-Integrated Tax (Rate), dated 19-10-2023, Notification No. 07/2024-Integrated Tax (Rate), dated 8-10-2024, Notification No. 05/2025-Integrated Tax (Rate), dated 16-01-2025, Notification No. 15/2025-Integrated Tax (Rate), dated 16-9-2025 and Notification No. 6/2026-Integrated Tax (Rate), dated 27-10-2026]

In exercise of the powers conferred by sub-section (1) [1][, sub-section (3) and sub-section (4)] of section 5, sub-section (1) of section 6 and [2][clauses (iii), (iv) and (xxv)] of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 [3][,] sub-section (1) of section 16 [4][and section 148] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the integrated tax, on the inter-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 *Inserted by Notification No. 3/2019-Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*
2 *Substituted for "clause (iii) and clause (iv)" by Notification No. 3/2019-Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*
3 *Substituted for "and" by Notification No. 3/2019-Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*
4 *Inserted by Notification No. 3/2019-Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*

1	Chapter 99	All Services		
2	Section 5	Construction Services		
3	Heading 9954 (Construction services)	[5][(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (hereinafter 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 integrated 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	1.5	Provided that the integrated tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only: Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP: Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than
		(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 integrated tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed below 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	7.5	

5 *Items (i), (ia), (ib), (ic), (id), (ie) and (if) substituted for item (i) by Notification No. 3/2019- Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019. Prior to its substitution, item (i) read as under:*

"(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	*18*	*-"*

		competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)		RREP and in Annexure II in the case of RREP: Provided also that where a registered person (landowner - promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer - promoter) against consideration, wholly or partly, in the form of construction of apartments, — (i) the developer - promoter shall pay tax on supply of construction of apartments to the landowner - promoter, and (ii) such landowner-promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer - promoter to him, provided the landowner - promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer-promoter.
		(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 integrated 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)	7.5	
		(ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (hereinafter 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 integrated 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)	1.5	

		(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 integrated 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)	7.5	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: [6][(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.] Provided also that eighty per cent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges

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

				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: 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: 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, tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of eighteen per cent on reverse charge basis and all the provisions of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply

				of such goods or services or both: Provided also that notwithstanding anything contained herein above, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Integrated Goods and Services Tax Act, 2017 (13 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) 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 following the end of the financial year. 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. 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)].
		(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 integrated tax on construction of apartments at the rates as specified for this item. [7][Explanation. –This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. 3/2022-Integrated Tax (Rate), dated 13th July 2022.]	12	Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure IV to pay integrated 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 [8][20th] of May 2019: Provided also that where the option is not exercised in Form at Annexure IV by the [9][20th] of May 2019, option to pay tax at the rates as applicable to

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

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

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

		(Provisions of paragraph 2 of this notification shall apply for valuation of this service)		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 [10][20th] May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.]
		(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 integrated 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. 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 integrated 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. (Provisions of paragraph 2 of this notification shall apply for valuation of this service	18	

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

		(ii) [11] [***]		
		(iii) [12][***] (iv) [13][***]		

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

"(ii) Composite supply of works contract as defined in clause (119) of section 2 of Central Goods and Services Tax Act, 2017.	*18*	*-"*

12 *Omitted by Notification No. 3/2022 - Integrated Tax(Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (iii) were amended by Notification No. 20/2017-Integrated Tax (Rate), dated 22-8-2017 w.e.f. 22-8-2017, Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, Notification No. 22/2021-Integrated Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022, read as under:*

"(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Central Government, State Government, Union territory or a local authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, — *(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);* *(b) canal, dam or other irrigation works;* *(c) pipeline, conduit or plant for (i) water supply, (ii) water treatment, or (iii) sewerage treatment or disposal*	*6*	*[***]"*

13 *Omitted by Notification No. 3/2022 - Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (iv) were amended by Notification No. 3/2019 - Integrated Tax (Rate) dated 29-3-2019, w.e.f. 1-4-2019, Notification No. 1/2018 - Integrated (Rate) dated 25-1-2018, w.e.f. 25-1-2018, Notification No. 4/2021 - Integrated (Rate), dated 14-6-2021, w.e.f. 14-6-2021, Notification No. 6/2021 - Central Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021, read as under:*

"(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, — *(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;* *(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awas Yojana;* *(c) a civil structure or any other original works pertaining to the "In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);* *(d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction/enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;* *(da) a civil structure or any other original works pertaining to the "Economically Weaker Section (EWS) houses" constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);* *(db) a civil structure or any other original works pertaining to the "houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/Lower Income Group (LIG)/Middle Income Group-1 (MIG-1)/Middle Income Group-2 (MIG-2)" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (Urban);* *(e) a pollution control or effluent treatment plant, except located as a part of a factory; or* *(f) a structure meant for funeral, burial or cremation of deceased:* *Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the central tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.* *(g) a building owned by an entity registered under section 12AA or 12AB of the Income-tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or*	*6*	*-*

		(v) [14][***] (va) [15][***]		

distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities."		

14 Omitted by Notification No. 3/2022 - Integrated Tax(Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (v) were amended by Notification No. 3/2019 - Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019 and Notification No. 1/2018 - Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under:

"(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,— *(a) railways, including monorail and metro;* *(b) a single residential unit otherwise than as a part of a residential complex;* *(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:* *(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—* *(1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;* *(2) any housing scheme of a State Government;* *(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;* *(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or* *(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.*	*6*	*-"*

15 Omitted by Notification No. 3/2022 - Integrated Tax(Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (va) as amended by Notification No. 3/2019 - Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019, read as under:

"(va) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein	*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*

		(vi) [16][***]		
		[17] [(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent of the value of the works contract) provided to the Central Government, State Government, [18] [Union territory or a local authority].	[19][20][18]	[21] [***]

		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."

** Be read as 'paragraph 5'*

16 *Omitted by Notification No. 3/2022 - Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, item (vi) were amended by Notification No. 24/2017 - Integrated Tax (Rate), dated 21-9-2017, Notification No. 48/2017 - Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017, Notification No. 18/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, Notification No. 3/2019 - Integrated (Rate), dated 29-3-2019, w.e.f. 1-4-2019, Notification No. 22/2021-Integrated Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022, read as under:*

"(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, provided to the Central Government, State Government, Union territory or a local authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of— *(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;* *(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or* *(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.* *Explanation. — For the purposes of this item, the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.*	*6*	*[***]"*

17 *Items (vii), (viii) and (ix) substituted for item (vii) by Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, item (vii) read as under:*

"(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	*18*	*-"*

18 *Substituted for "Union territory, local authority, a Governmental Authority or a Government Entity" by Notification No. 22/2021-Integrated Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022. Prior to its omission, item read as under:*

19 *Substituted for "12" by Notification No. 15/2025 - Integrated Tax (Rate), dated 16-9-2025, w.e.f. 22-9-2025.*

20 *Substituted for "5" by Notification No. 3/2022 - Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.*

21 *Omitted by Notification No. 22/2021-Integrated Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022. Prior to its omission, item read as under:*

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

		(viii)	Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	[22][18]	-
		[23][[24](ix) [***]			
		(x)	Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, [25][Union territory or a local authority]	[26][[27][18]]	[28][***]
		(xi)	Services by way of housekeeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable	5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation No. (iv)].

22 *Substituted for "12" by Notification No. 15/2025 - Integrated Tax (Rate), dated 16-9-2025, w.e.f. 22-9-2025.*

23 *Items (ix) to (xii) substituted for item (ix) by Notification No. 1/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, item (ix) read as under:*

(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	*18*	*-"*

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

"(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory or a local authority.	*12*	*[***]"*

25 *Substituted for "Union territory, a local authority, a Governmental Authority or a Government Entity" by Notification No. 22/2021-Integrated Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022. Prior to its omission, item read as under:*

26 *Substituted for "12" by Notification No. 15/2025 - Integrated Tax (Rate), dated 16-9-2025, w.e.f. 22-9-2025.*

27 *Substituted for "5" by Notification No. 3/2022 - Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.*

28 *Omitted by Notification No. 22/2021-Integrated Tax (Rate), dated 31-12-2021, w.e.f. 1-1-2022. Prior to its omission, item read as under: "Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be."*

		for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.		
		[29][(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), [30] [(vii), (viii)] , (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 integrated 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.]	18	-]]]]
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. Explanation. —This service does not include sale or purchase of goods but includes: - Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate wholesale commercial transactions between buyers and sellers, for a fee or commission, - Services of electronic wholesale agents and brokers, - Services of wholesale auctioning houses.	18	-
6	Heading 9962	Services in retail trade. Explanation. —This service does not include sale or purchase of goods	18	-

29 Substituted by Notification No. 3/2019-Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019. Earlier, item (xii), as amended by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019, read as under:

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

7	Heading 9963 (Accommodation, food and beverage services)	[31][(i) Supply of 'hotel accommodation' having value of supply of a unit of	[33][5]	[34][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. hotel accommodation service procured from another supplier of hotel accommodation service), has not been taken [Please refer to Explanation No. (iv)] Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken. Illustration: 'A' books a hotel accommodation from 'B' for 7,000 per unit per day. 'B', for ₹ supplying the said service, procures hotel accommodation service from another supplier 'C' for ₹10,000 per unit per day. 'C' charges 'B' integrated tax at the rate of 18% (1800). 'B' charges 'A' ₹ integrated tax at the rate of 5%, 'B' shall be entitled to take

34 Substituted vide Notification No. 6/2026- Integrated Tax (Rate) dated 27-10-2026 w.e.f. 1-11-2026 before it was read as"
** 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)]"*
**Inserted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-9-2025*

			accommodation [32][***] less than or equal to seven thousand five hundred rupees per unit per day or equivalent.		input tax credit on the input service in the same line of business supplied by 'C' only to the extent of 500 (5% of 10,000) and not 1800]
		(ii)	Supply of 'restaurant service' other than at 'specified premises'	5	[35][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 restaurant service other than at specified premises), has not been taken [Please refer to Explanation No. (iv)]
		(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 licences whether in trains or at platforms.	5	[36][Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of inputs and input services in the same line of business (i.e. supply of goods, being food or any other article for human consumption or any drink, whether in

33 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-9-2025 before it was read as, "12"

*34 Substituted vide Notification No. 6/2026- Integrated Tax (Rate) dated 27-10-2026 w.e.f. 1-11-2026 before it was read as" * 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)]"*

**Inserted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-9-2025*

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

[35] Substituted vide Notification No. 6/2026- Integrated Tax (Rate) dated 27-10-2026 w.e.f. 1-11-2026 before it was read as" 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)

[36] Substituted vide Notification No. 6/2026- Integrated Tax (Rate) dated 27-10-2026 w.e.f. 1-11-2026 before it was read as" 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)]"

				trains or at platforms, procured from Indian Railways or IRCTC or their licensees), has not been taken [Please refer to Explanation No. (iv)
		(iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than— (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'.	5	[37][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. outdoor catering service procured from another supplier of outdoor catering service), has not been taken [Please refer to Explanation No. (iv)] Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken.]
		(v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention centre, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than	5	[[38]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. outdoor catering service

37 Substituted vide Notification No. 6/2026- Integrated Tax (Rate) dated 27-10-2026 w.e.f. 1-11-2026 before it was read as" 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)]"

38 Substituted vide Notification No. 6/2026- Integrated Tax (Rate) dated 27-10-2026 w.e.f. 1-11-2026 before it was read as" 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)]

		'specified premises' provided by any person other than— (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'.		procured from another supplier of outdoor catering service), has not been taken [Please refer to Explanation No. (iv)] Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken. Illustration: 'A' engages 'B' for a composite supply of outdoor catering together with renting of premises at premises other than specified premises, for a wedding function for 1,00,000. 'B', for ₹ supplying the said service, engages 'C', another outdoor catering service provider, for 60,000. 'C' ₹ charges 'B' integrated tax at the rate of 18% (10,800). 'B' charges 'A' integrated tax at the rate of ₹ 5% (5,000), 'B' shall be entitled to take input tax credit on the input service in the same line of ₹ business, i.e. outdoor catering service supplied by 'C', only to the extent of 3,000 (5% of 60,000) ₹ ₹ and not 10,800]

		(vi) Accommodation, food and beverage services other than (i) to (v) above Explanation. — (a) For the removal of doubt, it is hereby clarified that, supplies covered by items [39]**[**(i),**]** (ii), (iii), (iv) and (v) in column (3) shall attract integrated 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. (b) This entry covers supply of 'restaurant service' at 'specified premises' (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. (d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'. (e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention centre, 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'.	18	-]
8	Heading 9964 (Passenger	(i) Transport of passengers, with or without accompanied belongings,	5	Provided that credit of input tax charged in

39 Inserted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-9-2025

	transport services)		by rail in first class or air-conditioned coach.		respect of goods used in supplying the service is not utilised for paying integrated tax, central tax, state tax or union territory tax on the supply of the service
		(ii)	Transport of passengers, with or without accompanied belongings by- (a) air-conditioned contract carriage other than motor cab; (b) air-conditioned stage carriage; (c) radio taxi. Explanation. — (a) "Contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (b) "Stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (c) "Radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).	5	Provided that credit of input tax charged on goods [40][and] services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
		(iii)	Transport of passengers, with or without accompanied belongings, by air in economy class.	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
		(iv)	Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation No. (iv)]

40 Substituted for "or" by Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

		notified by the Ministry of Civil Aviation.		
		[41] [(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	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 5 relating to Explanation]]
		[42][(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	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 5 relating to Explanation].]
		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	[43][18]	-
		[44] [(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	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

41 Inserted by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.
42 Inserted by Notification No. 07/2024-Integrated Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024.
43 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 *w.e.f. 22-09-2025 before it was read as, "12"*
44 Substituted by Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, item (vi), as substituted by Notification No. 20/2017- Integrated Tax (Rate), dated 22-8-2017, read as under:

"(vi) Transport of passengers by motor cab where the cost of fuel is included in the consideration charged from the service recipient.	*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)]*

				taken. [Please refer to Explanation No. (iv)]: [45] [Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken. Illustration: 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' integrated tax at the rate of 12% (Rs. 96). If 'B' charges 'A' integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 40 (5% of Rs. 800) and not Rs. 96.]
			or	
			[46][18]	-]
		[47] [(via) Transport of passengers, with or without accompanied belongings, by ropeways.	5	The credit of input tax charged on goods used

45 Inserted by Notification No. 15/2023-Integrated Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

46 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "12"

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

				in supplying the service has not been taken. [Please refer to Explanation no. (iv)]
		[48] [(vib) Transport of passengers by any electrically operated vehicle designed to carry passengers where the cost of battery charging is included in the consideration charged from the service recipient.	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 of transportation of passengers in an electrically operated vehicle or renting of an electrically operated vehicle, procured from another service provider), has not been taken. [Please refer to Explanation No. (iv)] Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken. Illustration: 'A' engages 'B' for transportation of passengers from New Delhi to Gaya in an electrically operated vehicle for Rs. 1000. 'B', for supplying the said service, hires an electrically operated vehicle with operator

[48] *Inserted by Notification No. 6/2026 - Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.*

				from 'C' for Rs. 800.'C' charges 'B' integrated tax at the rate of 18% (Rs. 144). If 'B' charges 'A' integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 40 (5% of Rs. 800) and not Rs. 144.
			or	
			18	-]
		[49] [(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), [50] [(ivb)], (v), (vi) and (via) above.	18	-]
9	Heading 9965 (Goods transport services)	(i) Transport of goods by rail [other than services specified at item No. (iv)].	5	Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying integrated tax, central tax, state tax or union territory tax on the supply of the service
		(ii) Transport of goods in a vessel [51][***].	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

49 Substituted by Notification No. 3/2022 - Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, item (vii) as amended by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, read as under:

"(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v) and (vi) above.	*18*	*—"*

50 Inserted by Notification No. 07/2024 - Integrated Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024.

51 Words "including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India" omitted by Notification No. 11/2023 - Integrated Tax (Rate), dated 26-9-2023, w.e.f. 1-10-2023.

				Explanation: This condition will not apply where the supplier of service is located in non-taxable territory. [Please refer to Explanation No. (iv)]
		[52][(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used household 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;	5	The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]
		(b) GTA exercises the option to itself pay GST on services supplied by it.	5 or [56][18]	(1) In respect of supplies on which GTA pays tax at the rate of 5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to Explanation no. (iv)] (2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by

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

"(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).	*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
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.	*12*	*Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it."*

56 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "12"

				making a declaration in Annexure V [53][on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year:] Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022: Provided further that invoice for supply of the service charging Integrated 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:] [54] [Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023: Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may

53 Substituted for "on or before the 15th March of the preceding Financial Year" by Notification No. 6/2023- Integrated Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.
54 Inserted by Notification No. 5/2023 - Integrated Tax (Rate), dated 9-5-2023, w.e.f. 9-5-2023.

				exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later:] [55] [Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than31st March of the preceding Financial Year.]
		[57][(iv) Transport of goods in containers by rail by any person other than Indian Railways.	5	-]
			or	
			18	-]
			5	Provided that credit of input tax charged on goods and services used in supplying the

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

57 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as,

"(iv) Transport of goods in containers by rail by any person other than Indian Railways.	*12*	*—"*

		[58] [(v) Transportation of [59] [natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel] through pipeline		service has not been taken [Please refer to Explanation No. (iv)]
			or	
			[60][18]	-
		[61][[(vi) Multimodal transportation of goods where at least two different modes of transport are used by a multimodal transporter from the place of acceptance of goods to the place of delivery of goods, where;		

58 Items (v) and (vi) substituted for item (v) by Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, item (v) read as under:

"(v) Goods transport services other than (i), (ii), (iii) and (iv) above.	*18*	*—"*

59 Substituted for "natural gas" by Notification No. 1/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018

60 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "12"

61 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as,

"[@][(vi) Multimodal transportation of goods. *[@@][Explanation 1].-* *(a) "multimodal transportation" means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of 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]*	*12*	*-"*

[@]Substituted vide Notification No. 14/2018-Integrated Tax (Rate) dated 26-07-2018 w.e.f. 27-07-2018 before it was read as

"(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	*18*	*-"*

[@@]Renumbered as "Explanation 1" vide Notification No. 31/2018-Integrated Tax (Rate) dated 31-12-2018 w.e.f. 01-01-2019 before it was read as "Explanation"

[@@@]Inserted vide Notification No. 31/2018-Integrated Tax (Rate) dated 31-12-2018 w.e.f. 01-01-2019

		a. Transportation of goods by any mode of transport other than air is involved.	5	Provided that the credit of input tax charged on goods and services used in supplying the service, other than input tax credit of input services of transportation of goods (i.e. services of transport of goods procured from other service provider), has not been taken. Provided further that where the supplier of input service of transportation of goods to a multimodal transporter charges integrated tax at a rate higher than 5%, credit of input tax charged on such input services of goods transportation in excess of the tax paid or payable at the rate of 5%, shall not be taken. Provided also that 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. Illustration: 'A' engages 'B' (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs 1200, wherein 'B' uses more than one mode of transport for the movement of goods. 'B', for supplying the said service hires a GTA i.e., 'C' for Rs 600 who charges integrated tax at

				18%. 'B' also hires 'D', a Container Transport Operator for Rs 400 who charges integrated tax at 5%, for supplying their services. 'B' shall be entitled to take input tax credit on the above-mentioned input services of transportation of goods as under: i. Only to the extent of Rs. 30 (5% of Rs. 600) and not Rs. 108 for the input service of GTA; ii. To the extent of Rs. 20 (5% of Rs. 400) for the input service of container transport operator.
			b. At least one mode of transport	18	Provided that 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.]
		[62] [(via)	Transport of goods by ropeways.	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.	18	-]
10	Heading 9966 (Rental services	[65] [(i)	Renting of any motor vehicle designed to carry passengers	5	Provided that credit of input tax charged on

62 Inserted by Notification No. 3/2022 - Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.
63 Inserted by Notification No. 3/2022 - Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.
65 Substituted by Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Earlier, item (i), was

	of transport vehicles [64][with operators])	where the cost of fuel is included in the consideration charged from the service recipient.		goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation No. (iv)]: [66][Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken. Illustration: 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' integrated tax at the rate of 12% (Rs. 96). If 'B' charges 'A' integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line

substituted by Notification No. 20/2017-Integrated Tax (Rate), dated 22-8-2017, w.e.f. 22-8-2017.
64 Inserted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.
66 Inserted by Notification No. 15/2023-Integrated Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

				of business supplied by 'C' only to the extent of Rs. 40 (5% of Rs. 800) and not Rs. 96.]
			or	
			[67][18]	-]
		[68][(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	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 has not been taken: [Please refer to Explanation no. (iv)] Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5% shall not be taken.
			or	
			18	-]
		[69] [(ib) Renting of any electrically operated vehicle designed to carry passengers where the cost of battery charging is included in the	5	Provided that credit of input tax charged on goods and services used in supplying the service,

67 *Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "12"*

68 *Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as,*

[@][(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	*12*	*-"*

[@] Inserted vide Notification No. 03/2022- Integrated Tax (Rate) dated 13-07-2022 w.e.f. 18-07-2022.

69 *Inserted vide Notification No. 6/2026- Integrated Tax (Rate) dated 27-10-2026 w.e.f. 1-11-2026.*

		consideration charged from the service recipient.		other than the input tax credit of input service in the same line of business (i.e. service of transportation of passengers in an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider) has not been taken. [Please refer to Explanation No. (iv)] Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5% shall not be taken. Illustration: 'A' engages 'B' for renting of electrically operated vehicle for transportation of passengers for Rs. 1000. 'B', for supplying the said service, rents an electrically operated vehicle with operator from 'C' for Rs. 800.'C' charges 'B' integrated tax at the rate of 18% (Rs. 144). If 'B' charges 'A' integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of

				Rs. 40 (5% of Rs. 800) and not Rs. 144.
			or	
			18	-
		(ic) Renting of any electrically operated vehicle for transportation of goods where the cost of battery charging is included in the consideration charged from the service recipient.	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 of transportation of goods by an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider) has not been taken: [Please refer to Explanation No. (iv)] Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5% shall not be taken. Illustration: 'A' engages 'B' for renting of electrically operated vehicle for transportation of goods for Rs. 1000. 'B', for supplying the said service, rents an electrically operated vehicle with operator from 'C' for Rs. 800.'C' charges 'B' integrated

				tax at the rate of 18% (Rs. 144). If 'B' charges 'A' integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 40 (5% of Rs. 800) and not Rs. 144.]
			or	
			18	-]
		[70] [(ii) Time charter of vessels for transport of goods.	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 [71] [***] operators, other than (i) [72] [, (ia)] and (ii) above.	18	-]
11	Heading 9967 (Supporting	[73] [Supporting services in transport.	18	-]

70 Items (ii) and (iii) substituted for item (ii) by Notification No. 1/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, item (ii), as corrected by Corrigendum GSR 838(E), dated 5-7-2017, read as under:

"(ii) Rental services of transport vehicles with or without operators, other than (i) above.	*18*	*-"*

71 Words "or without" omitted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

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

"(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	*18*	*-"*

73 Substituted by Notification No. 3/2022 - Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to their substitution, items (i) and (ii) as amended by Notification No. 20/2017-Integrated Tax (Rate), dated 22-8-2017, read as under:

"(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*	*5* *12*	*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* *Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.*

	services in transport)	Explanation: This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.		
[74][12	Heading 9968	(i) Postal services	18	-
		(ii) Courier services	18	-
		[75]((iii) Delivery services, other than (i) and (ii) above, (a) supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017 (b) in relation to goods, where such goods are supplied through an electronic commerce operator.	5	Provided that credit of input tax charged on goods and services used in supplying delivery service has not been taken [Please refer to Explanation No. (iv)].)
		(iv) Delivery services other than (i), (ii) and (iii) above	18	-]
13	Heading 9969	Electricity, gas, water and other distribution services.	18	-
14	Section 7	Financial and related services; real estate services; and rental and leasing services.		
15		(i) [76] [***]		

	goods by road and issues consignment note, by whatever name called.		
(ii)	*Supporting services in transport other than (i) above.*	*18*	*-"*

74 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as,

12	*Heading 9968*	*Postal and courier services.*	*18*	*-*

75 Substituted vide Notification No. 6/2026- Integrated Tax (Rate) dated 27-10-2026 w.e.f. 1-11-2026 before it was read as, "

(iii) Local delivery services *(a) supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.* *1. other than (a) above*	18	-

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

"(i)	*Services provided by a foreman of a chit fund in relation to chit.*	*12*	*Provided that credit of input tax*

	Heading 9971 (Financial and related services)	(ii)	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of integrated 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 integrated tax as on supply of like goods involving transfer of title in goods	-
		(iv)	[77] [***]		

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

77 Omitted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, item (iv) read as under:

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

		[78] [(v)	Leasing of motor vehicles purchased and leased prior to 1st July 2017	65 per cent of the rate of integrated 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.	-
		[79][(vi)	Service of third-party insurance of "goods carriage"	[80][5]	-
		(vii)	Financial and related services other than [81][***] (ii), (iii) [82][***], (v) and (vi) above.	18	-]]
[83][16	Heading 9972	(i)	Services by the Central Government, State Government,	Nil	-

	mail on a scheduled basis according to a published timetable or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.		

78 Items (v) and (vi) substituted for item (v) by Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, item (v) read as under:

"(v) Financial and related services other than (i), (ii), (iii) and (iv) above.	*18*	*-"*

79 Items (vi) and (vii) substituted for item (vi) by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its substitution, item (vi) read as under:

"(vi) Financial and related services other than (i), (ii), (iii), (iv) and (v) above.	*18*	*-"*

80 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "12"

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

82 ", (iv)" omitted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

83 Substituted by Notification No. 1/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution,

			Union territory or local authority to governmental authority or government entity, by way of lease of land.		
		(ii)	Supply of land or undivided share of land by way of lease or sub-lease where such supply is a part of composite supply of construction of flats etc. specified in the entry in column (3) against serial number 3, at items (i), [84][(ia), (ib), (ic), (id), (ie) and (if)]: 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.	18	-]
17	Heading 9973 (Leasing or rental services	(i)	[86] [***]		
		[87] [(ii)	Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	18	-]

Sl. No. 16 read as under:

"16	*Heading 9972*	*Real estate services.*	*18*	*-"*

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

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

	(3)	*(4)*	*(5)*
"(i)	*Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.*	*12*	*-"*

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

	(3)	*(4)*	*(5)*

	[85][***] without operator)	(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 integrated 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 integrated tax as on supply of like goods involving transfer of title in goods	-
		(v) [88][***]			
		[89] [(vi)	Leasing of motor vehicles purchased and leased prior to 1st July 2017.	65 per cent of the rate	-

"(ii)	*Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to Explanation No. (v)]*	*18*	*-"*

85 Words ", with or" omitted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

88 Omitted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, item (v) read as under:

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

89 Items (vi) and (vii) substituted for item (vi) by Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-

			of integrated 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) [90] [***]]		
		[91] [(viia) Leasing or renting of goods	Same rate of integrated tax as applicable on supply of like goods involving transfer	-

10-2017. Prior to its substitution, item (vi) read as under:

"(vi) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.	*Same rate of Integrated tax as applicable on supply of like goods involving transfer of title in goods*	*-"*

90 Omitted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its omission, item (vii), as substituted by Notification No. 1/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under :

"(vii) Time charter of vessels for transport of goods.	*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)]."*

91 Items (viia) and (viii) substituted for item (viii) by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Earlier, item (viii), as inserted by Notification No. 1/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

			of title in goods	
		[92] [(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi) and (viia) above.]	18	-]
18	Section 8	Business and Production Services		
19	Heading 9981	Research and development services.	18	-
20	Heading 9982	Legal and accounting services.	18	-
21	Heading 9983 (Other professional, technical and business services)	(i) Selling of space for advertisement in print media.	5	-
		[93][(ia) ***	***	***]
		[94] [(ii) Other professional, technical and business services other than (i) above and serial number 38 below.]	18	-
[95] [22	Heading 9984 (Telecommunications, broad-casting and information supply services)	(i) Supply consisting only of e-book Explanation. — For the purposes of this notification, "e-books" means an electronic version of a printed book [falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)] supplied online which can be read on a computer or a handheld device.	5	-

92 Substituted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019. Prior to its substitution, item (viii) read as under:

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

93 Omitted by Notification No. 15/2025- Integrated Tax (Rate), dated 16-9-2025, w.e.f. 22-9-2025 before it was read as under"

[@][(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	*12*	*-]*

[@] Inserted vide Notification No. 19/2019- Integrated Tax (Rate) dated 30-09-2019 w.e.f. 01-10-2019.

94 Substituted by Notification No. 15/2025- Integrated Tax (Rate), dated 16-9-2025, w.e.f. 22-9-2025 before it was read as under "Other professional, technical and business services other than [@][(i) and (ia) above] [@@] [and serial number 38 below]"

[@] Substituted vide Notification No. 19/2019- Integrated Tax (Rate) dated 30-09-2019 w.e.f. 01-10-2019 before it was read as "(i) above"

[@@] Inserted vide Notification No. 28/2018- Integrated Tax (Rate) dated 31-12-2018 w.e.f. 01-01-2019.

95 Substituted by Notification No. 14/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

		(ii)	Telecommunications, broadcasting and information supply services other than (i) above.	18	-]
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.	5	1. Provided that credit of input tax charged on goods and services used in supplying the service [96][, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)] has not been taken [Please refer to 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 transportation required for such a tour.
		[97] [(ii)	Services by way of housekeeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation No. (iv)].

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

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

"(ii) Support services other than (i) above	*18*	*-"*

		(iii)	Support services other than (i) and (ii) above	18	-]
24	Heading 9986 [98][(Support services to agriculture, hunting, forestry, fishing, mining and utilities)]	(i)	Support services to agriculture, forestry, fishing, animal husbandry. Explanation. —"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	Nil	-

98 Inserted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

			commission agent for sale or purchase of agricultural produce. [99] (h) [***] (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 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.		
		[100] [(ii)	[101] [Support services to] exploration, mining or drilling of petroleum crude or natural gas or both.	[102][18]	-
		(iii)	Support services to mining, electricity, gas and water distribution other than (ii) above.	18	-]
[103] [25	Heading 9987	(i)	Services by way of housekeeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1)	5	Provided that credit of input tax charged on goods and services has not been taken

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

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

"(ii) Support services to mining, electricity, gas and water distribution.	*18*	*-"*

101 Substituted for "Service of" by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

102 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "12"

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

"25	*Heading 9987*	*Maintenance, repair and installation (except construction) services.*	*18*	*-"*

			of section 22 of the Central Goods and Services Tax Act, 2017		[Please refer to Explanation No. (iv)].
		[104] [(ia)	Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	5	-]
		[105] [(ib)	Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	5	-]
		(ii)	Maintenance, repair and installation (except construction) services, other than (i) [106][(ia) and (ib)] above [107][and serial number 38 below].	18	-]
[108][26	Heading 9988 (Manufacturing	(i) Services by way of job work in relation to diamonds falling under Chapter 71 in the First		1.5	-]

104 Inserted by Notification No. 2/2020-Integrated Tax (Rate) [F.No. 354/32/2020-TRU], dated 26-3-2020, w.e.f. 1-4-2020.
105 Inserted by Notification No. 2/2021-Integrated Tax (Rate), dated 2-6-2021, w.e.f. 2-6-2021.
106 Substituted for "and (ia)" by Notification No. 2/2021-Integrated Tax (Rate), dated 2-6-2021, w.e.f. 2-6-2021. Prior to its substitution, said words as inserted by Notification No. 2/2020-Integrated Tax (Rate) [F.No. 354/32/2020-TRU], dated 26-3-2020, w.e.f. 1-4-2020.
107 Inserted by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.
108 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as,

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;* *[@1][(b) textiles and textile products falling under Chapters 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);]* *[@2][(c) all products [@3][, other than diamonds,] falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);]* *(d) printing of books (including Braille books), journals and periodicals;* *[@4][(da) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent or Nil;]* *(e)[@5] [***]* *(ea)[@6] [***]* *[@7][(f) all food and food products falling under Chapters 1 to 22 in the First*	*5*	*-*

			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 2309 10 00 of the said chapter;* *(h) [@8][***]* *[@9][(i) manufacture of handicraft goods.* *Explanation.—The term "handicraft goods" shall have the same meaning as assigned to it in the notification No. 32/2017-Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1158(E), dated the 15th September, 2017 as amended from time to time.]* *Explanation. — [@10][***]*		
			[@11][(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 IGST @ 12 per cent.*	*12*	*-]*
			[@12] [(ib)	*Services by way of job work in relation to diamonds falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);*	*1.5*	*-*
			(ic)	*Services by way of job work in relation to bus body building.* *[@13][Explanation—For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975.]*	*18*	*-*
			[@14][(ica)	*Services by way of job work in relation to manufacture of alcoholic liquor for human consumption*	*18*	*-]*
			(id)	*Services by way of job work other than [@15][(i), (ia), (ib), (ic) and (ica)] above;*	*12*	*-]*

		@16[(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;* *@17[(c) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent or Nil.]*	*5*	*-*
		@18[(iia)	*Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent.*	*12*	*-]*
		@19[(iii)	*Tailoring services.*	*5*	*-*
		(iv)	*Manufacturing services on physical inputs (goods) owned by others, other than @20[(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)] above.*	*18*	*-]*

@1 Substituted vide notification 20/2017 dated 22-8-2017, before it was read as, "(b) Textile yarns (other than of man-made fibres) and textile fabrics"
@2Substituted vide notification no. 39/2017 dated 13-10-2017, before it was read as, "(c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);"
@3 Inserted vide Notification No. 19/2019-Integrated Tax (Rate) dated 30-09-2019 w.e.f.01-10-2019
@4Inserted vide notification no. 39/2017 dated 13-10-2017
@5 Omitted vide Notification No. 03/2022- Integrated Tax (Rate) dated 13-07-2022 w.e.f. 18-07-2022 before it was read as, "(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).
@6 Omitted vide Notification No. 03/2022- Integrated Tax (Rate) dated 13-07-2022 w.e.f. 18-07-2022 before it was read as, "(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975)
@7 Inserted vide notification no. 39/2017 dated 13-10-2017
@8 Omitted vide Notification No. 03/2022- Integrated Tax (Rate) dated 13-07-2022 w.e.f. 18-07-2022 before it was read as, "(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975)
@9 Inserted vide notification no. 48/2017 dated 14-11-2017, w.e.f. 15-11-2017
@10 Omitted vide notification 20/2017 dated 22-8-2017*, before it was read as,*
"Explanation.- "man made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes either,-
(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or
(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates."
@11 Inserted vide notification no. 39/2017 dated 13-10-2017
@12 Inserted vide Notification No. 19/2019-Integrated Tax (Rate) dated 30-09-2019 w.e.f.01-10-2019
@13 Inserted vide Notification No. 25/2019- Integrated Tax (Rate) dated 22-11-2019
@14 Inserted vide NOTIFICATION No. 06/2021- Integrated Tax (Rate) dated 30-09-2021 w.e.f. 01-10-2021
@15 Substituted vide NOTIFICATION No. 06/2021- Integrated Tax (Rate) dated 30-09-2021 w.e.f. 01-10-2021 before it was read as "(i), (ia), (ib) and (ic)"
@16 Substituted vide notification 20/2017 dated 22-8-2017, before it was read as,

	services on physical inputs (goods) owned by others)	Schedule to the Customs Tariff Act, 1975 (51of 1975);		
		(ii) Services by way of job work in relation to- (a) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (b) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food falling under heading 2309 of the chapter (c) goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (d) Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); Provided that nothing contained in clause (d) shall apply to job-work in relation to leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), respectively; (e) Printing of newspapers, books (including Braille books), journals and periodicals; (f) Printing of all goods falling under Chapter 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract integrated tax @5% or Nil; (g) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (h) bricks falling under Chapters 68 or 69 in the First Schedule to the Customs Tariff	5	

(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above.	*18*	-

@17 Inserted vide notification no. 39/2017 dated 13-10-2017
@18 Inserted vide notification no. 39/2017 dated 13-10-2017
@19 Substituted vide notification 1/2018 dated 25-1-2018, before it was read as,

(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) #[, (ia), (ii) and (iia)] above.	*18*	-

#Substituted vide notification no. 39/2017 dated 13-10-2017, before it was read as, " and (ii)"
@20 Substituted vide NOTIFICATION No. 06/2021- Integrated Tax (Rate) dated 30-09-2021 w.e.f. 01-10-2021 before it was read as "(i), (ia), ##[(ib), (ic), (id),] (ii), (iia) and (iii)"
Inserted vide Notification No. 19/2019-Integrated Tax (Rate) dated 30-09-2019 w.e.f.01-10-2019

		Act, 1975 (51of 1975) which attract integrated tax @5%; (i) all products, other than diamonds, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (j) handicraft goods; (k) umbrella.		
		(iii) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption;	18	
		(iv) Services by way of job work other than (i), (ii), and (iii) above.	18	
		(v) Services by way of any treatment or process on goods belonging to another person, in relation to a. printing of newspapers, books (including Braille books), journals and periodicals; b. printing of all goods falling under Chapter 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract integrated tax @5% or Nil.	5	
		(vi) Tailoring services.	5	
		(vii) Services by way of any treatment or process on goods belonging to another person, other than (v) and (vi) above.	18	
[109] [27	Heading 9989	(i) [110] [***]		
		[111] [(ii) Other manufacturing services; publishing, printing and	18	-]

109 Substituted by Notification No. 20/2017-Integrated Tax (Rate), dated 22-8-2017. before it was read as,

27	*Heading 9989*	*Other manufacturing services; publishing, printing and reproduction services; materials recovery services.*	*18*	*-*

110 Item (i) omitted by Notification No. 6/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its omission said item (i) as amended by Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, read as under:

	(3)	*(4)*	*(5)*
"(i)	*Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract IGST @ 12 per cent or 5 per cent or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.*	*12*	*-"*

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

		reproduction services; materials recovery services		
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.	18	-
30	Heading 9992	Education services.	18	-
31	Heading 9993	Human health and social care services.	18	-
[112] [31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	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)]]
[113] [32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	[114][5]	-
		[115] [(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.	[116][5]	-]
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) [117][and (ia)] above.	18	-]

	(3)	*(4)*	*(5)*
"(ii)	*Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.*	*18*	*-"*

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

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

"32	*Heading 9994*	*Sewage and waste collection, treatment and disposal and other environmental protection services.*	*18*	*- "*

114 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "[12]

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

116 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "[12]

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

33	Heading 9995	Services of membership organisations.	18	-
34	Heading 9996 (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama [118][or planetarium].	18	-
		(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	[119][[120] [5]]	-
		[121] [(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	18	-]
		[122][(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 (iiia) below	18	-
		(iiia) 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. [123][Explanation: Nothing contained in clause (b) of this item shall apply to a 'recognised sporting event'.]	[124][40]	-]

118 Inserted by Notification No. 20/2017-Integrated Tax (Rate), dated 22-8-2017.
119 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "[12]
120 Substituted for "18" by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.
121 Inserted by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.
122 Substituted by Notification No. 6/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its substitution, items (iii) and (iiia) were amended by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019 and Notification No. 1/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under:

"(iii)	*Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.*	*18*	*-*
(iiia)	*Services by way of admission to entertainment events or access to amusement facilities including casinos, race club, any sporting event such as Indian Premier League and the like.*	*28*	*- "*

123 Inserted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025.
124 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "28"

		(iv) Services provided by a race club by way of [125][licensing a] bookmaker in such club.	[126][40]	-
		(v) [127][***]		
		(vi) Recreational, cultural and sporting services other than (i), (ii), [128][(iia),] (iii), [129][(iiia),] (iv) and (v) above.	18	-
[130][35	Heading 9997	(i) Beauty and physical well-being services falling under Group 99972.	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)]
		(ii) Other services (washing, cleaning, and dyeing services; and other miscellaneous services including services nowhere else classified). Explanation.- For the removal of doubt, it is hereby clarified that, supplies covered by item (i) in column 18 - "; (3) shall attract integrated 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 specified under this item.	18	-]
36	Heading 9998	Domestic services.	18	-
37	Heading 9999	Services provided by extraterritorial organisations and bodies.	18	-

125 Substituted for "totalisator or a license to" by Notification No. 15/2023-Integrated Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

126 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "28"

127 Omitted by Notification No. 15/2023-Integrated Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023. Prior to its omission, item (v) and entries relating thereto read as under:

"(v) Gambling	*28*	*– "*

128 Inserted by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

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

130 Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as,

"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).*	*18*	*-*

[131] [38	Heading 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) Windmills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants/devices (f) Ocean waves/tidal waves energy devices/plants. [132]["Explanation: - This entry shall be read in conjunction with serial number 437 of Schedule I of notification No. 9/2025-Integrated Tax (Rate), dated 17th September 2025]	18	-]
[133] [39	Chapter 99	Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), as prescribed in notification No. 7/2019-Integrated Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No. 260(E), dated 29th March, 2019. 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.	18	-]

131 Inserted by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

[132] Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as,

"Explanation:- This entry shall be read in conjunction with serial number [@] [201A of Schedule II] of the notification No. 1/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 666(E) dated 28th June, 2017."

[@] Substituted vide NOTIFICATION No. 06/2021- Integrated Tax (Rate) dated 30-09-2021 w.e.f. 01-10-2021 before it was read as "234 of Schedule I "

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

[134] [2. In case of supply of service specified in column (3), in items (i), [135][(ia), (ib), (ic), (id), (ie) and (if)] against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. —For the purposes of this paragraph [136][and paragraph 2A below], "total amount" means the sum total of,—

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease/sub-lease.]

[137] [2A. Where a [138][***] 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.]

[139][****]

[140] [4. Where the value of taxable service provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India is not available with the person liable for paying integrated tax, the same shall be deemed to be 10% of the CIF value (sum of cost, insurance and freight) of imported goods.]

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134 Substituted by Notification No. 1/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, paragraph 2, as amended by Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, read as under: '2. In case of supply of service specified in column (3) of the entry at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)] against serial No. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

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

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be.'

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

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

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

138 Word "registered" omitted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

139 Omitted by Notification No. 6/2026-Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026. Prior to its Omission, it was read as under, "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.]"

140 Inserted by Corrigendum GSR 805(E), dated 30-6-2017.

[141] [5.] 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 scheme of classification of services 1[annexed to Notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 690(E) dated 28th June, 2017].

(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 clause (iv) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with 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;

[142][(ix) "Governmental Authority" means an authority or a board or any other body, —

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141 Substituted for "4" by Corrigendum GSR 805(E), dated 30-6-2017.

142 Inserted by Notification No. 39/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.

(x) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]

[143][(xi) "Specified organisation" shall mean, —

(a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(b) "Committee" or "State Committee" as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);

(xii) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).]

[144][(xiii) an apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely—(a) part of supply of construction of which has time of supply on or before the 31st March, 2019, (b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;

(xiv) the term "apartment" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xv) the term "project" shall mean a Real Estate Project or a Residential Real Estate Project;

(xvi) the term "affordable residential apartment" shall mean, —

(a) a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay integrated tax on construction

143 Inserted by Notification No. 28/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.
144 Clauses (xiii) to (xxxi) inserted by Notification No. 3/2019-Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

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 items (i) and (ic) in column (3) against Sl. No. 3 in the Table;

B. Amount charged for the transfer of land or undivided share of land, as the case may be, including by way of lease or sub-lease; and

C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.;

(b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay integrated 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 clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xix) the term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP;

(xx) the term "ongoing project" shall mean a project which meets all the following conditions, namely: —

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

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

(ii) a chartered engineer registered with the Institution of Engineers (India); or

(iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority;

(b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub- clause (a) above that construction of the project has started on or before the 31st March, 2019;

(c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;

(d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.

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

(xxi) "Commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;

(xxii) "Development works" means the external development works and internal development works on immovable property;

(xxiii) "External development works" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;

(xxiv) "internal development works" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;

(xxv) the term "competent authority" as mentioned in definition of "commencement certificate" and "residential apartment", means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises

authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(xxvi) the term "carpet area" shall have the same meaning assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xxvii) the term "Real Estate Regulatory Authority" shall mean the Authority established under sub-section (1) of section 20 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016) by the Central Government or State Government;

(xxviii) "Project which commences on or after 1st April, 2019" shall mean a project other than an ongoing project;

(xxix) "Residential apartment" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(xxx) "Commercial apartment" shall mean an apartment other than a residential apartment;

(xxxi) "Floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.]

[145] [(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) [146][***]

(xxxvi) [147]["Specified premises", for a financial year, means,-

(a) a premises from where the supplier has provided in the preceding financial year, 'hotel accommodation' service having the value of supply of any unit of

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145 Clauses (xxxii) to (xxxvi) inserted by Notification No. 19/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

[146] Substituted vide Notification No. 05/2025- Integrated Tax (Rate), Dated 16-01-2025 w.e.f. 01-04-2025. Prior to its substitution it was read as ""Declared tariff" means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit."

[147] Substituted vide Notification No. 05/2025- Integrated Tax (Rate), Dated 16-01-2025 w.e.f. 01-04-2025. Prior to its substitution it was read as "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.

accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(b) a premises for which a registered person supplying 'hotel accommodation' service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

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

[148][Explanation 1.- For the purposes of this clause, 'premises' means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.- For the purpose of sub-clause (c), the expression 'a person applying for registration' shall include a person applying for amendment of registration to declare an additional place of business.]

[149] [(xxxvii) 'Print media' means, —

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

(ii) 'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) 'Clinical establishment' means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) 'Health care services' means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

[150][(xxxx) 'goods transport agency" means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called]

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148 Inserted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 01-04-2025

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

*150 Substituted vide Notification No. 6/2026- Integrated Tax (Rate) dated 27-10-2026 w.e.f. 1-11-2026 before it was read as under," * 'goods transport agency' means any person who provides service in relation to transport of goods by road and*

[151][(xxxxi) recognised sporting event' has the same meaning as assigned to it in clause (zu) of paragraph 2 of notification No. 9/2017 -Integrated Tax (Rate), dated 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. number 684 (E), dated the 28th June, 2017, as amended from time to time;

(xxxxii) 'handicraft goods' shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time;

(xxxxiii) 'mode of transport' means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) '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.]

[152][(xxxxv) "electrically operated vehicle" means a road vehicle which runs solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such vehicle and shall include Ebicycles]

[153] [ANNEXURE I

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

Input tax credit attributable to construction of residential portion in a Real Estate Project (REP) other than Residential Real Estate Project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay integrated 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

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issues a consignment note by whatever name called, but does not include
(i) electronic commerce operator by whom services of local delivery are provided;
(ii) electronic commerce operator through whom services of local delivery are provided"

***** *Substituted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025 before it was read as, "(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."

151 Inserted vide Notification No. 15/2025- Integrated Tax (Rate) dated 16-09-2025 w.e.f. 22-09-2025
152 Inserted vide Notification No. 6/2026- Integrated Tax (Rate) dated 27-10-2026 w.e.f. 1-11-2026.
153 Inserted by Notification No. 3/2019-Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

(a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or after 1st April 2019, may be denoted as Tx. Tx shall be calculated as under:

Tx=T-Te

Where, —

(i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1st July 2017 to 31st March 2019 including transitional credit taken on 1st July, 2017;

(ii) Te is the eligible ITC attributable to (a) construction of commercial portion, and (b) construction of residential portion, in the REP which has time of supply on or before 31st March 2019;

(b) Te shall be calculated as under:

Te=Tc+Tr

Where, —

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

Tc =T * (carpet area of commercial apartments in the REP/total carpet area of commercial and residential apartments 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 31st March, 2019 and which shall be calculated as under:

Tr= T* F1 * F2 * F3* F4

Where, —

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

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

$$F3 = \frac{\text{Such value of supply of construction of residential apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019}}{\text{Total value of supply of construction of residential apartments booked on or before 31st March, 2019}}$$

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

$$F4 = \frac{1}{\text{\% Completion of construction as on 31st March, 2019}}$$

Illustration: Where one-fifth (twenty per cent) of the construction has been completed, F4 shall be 100 ÷ 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 * (carpet area of commercial apartments in the REP/total carpet area of commercial and residential apartments in the REP);

Wherein—

T3 = T- (T1 + T2)

T1 = ITC attributable exclusively to construction of commercial portion in the REP

T2 = ITC attributable exclusively to construction of residential portion in the REP, and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31-3-2019 and which shall be calculated as under:

Tr = (T3 + T2)* F1 * F2 * F3* F4

or

Tr = (T- T1)* F1 * F2 * F3* F4

(d) The amounts 'Tx' and 'Te' shall be computed separately for input tax credit of Central tax, State tax, Union territory tax and integrated tax.

(e) Where, Tx is positive, i.e. Te<T, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te.

Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in [154][FORM GST DRC-03].

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

(f) Where Tx is negative, i.e. Te>T, the registered person shall be eligible to take ITC on goods and services received on or after 1st April 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.

(g) The registered person may calculate Tc and utilize credit to the extent of Tc for payment of tax on commercial apartments, till the complete accounting of Tx is carried out and submitted.

(h) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

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 portion in a REP, which has time of supply on or before 31st March 2019 may be denoted as Te which shall be calculated as under:

Te = Tc + Tr

Where, —

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

Tc =Tn* (carpet area of commercial apartments in the REP/total carpet area of commercial and residential apartments in the REP), and

154 Substituted for "FORM GST ITC-03" by Corrigendum G.S.R. 612(E), dated 30-8-2019.

Tr 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:

Tr = Tn* F1 * F2 * F3

Where, —

Tn= 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 Te.

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

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

(i) Where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent points) and the percentage completion (per cent points) of construction is more than 25 per cent points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 per cent points;

(ii) where the value of invoices issued on or prior to 31st March 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent of the actual consideration received; and

(iii) where the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 per cent of value of actual consumption of inputs and input services, the jurisdictional Commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl. No.	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units

2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	C2 * C3	5250	sqm
5	Value of each residential apartment		0.60	crore
6	Total value of the residential apartments	C2 * C5	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	C7 * C8	750	sqm
10	Total carpet area of the project (Resi + Com)	C4 + C9	6000	sqm
11	Percentage completion as on 31-3-2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No. of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	C12 * C3	2800	sqm
14	Value of booked residential apartments	C5 * C12	24	crore
15	Percentage invoicing of booked residential apartments on or before 31-3-2019		20%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	C14 * C15	4.8	crore
17	ITC to be reversed on transition, Tx= T- Te			
18	Eligible ITC (Te)= Tc + Tr			
19	T (*see notes below)		1	crore
20	Tc= T x (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 × F1 × F2 × F3 × 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 × F1 × F2 × F3 × 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

*Notes:

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

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

Illustration 2:

Sl. No.	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	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 31-3-2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No. of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	C12 * C3	2800	sqm
14	Value of booked residential apartments	C5 * C12	24	crore

15	Percentage invoicing of booked residential apartments on or before 31-3-2019		60%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	C14 * C15	14.4	crore
17	ITC to be reversed on transition, Tx= T- Te			
18	Eligible ITC (Te)= Tc + Tr			
19	T (*see notes below)		1	crore
20	Tc = T x (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 × F1 × F2 × F3 × 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	Tr = T × F1 × F2 × F3 × F4	C19 * C22 * C23 * C24 * C25	1.400	crore
27	Eligible ITC (Te) =Tc + Tr	C26 + C20	1.525	crore
28	ITC to be reversed/taken on transition, Tx = T- Te	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%)	C11+25%	45%	
33	Total value of supply of residential apartments having t.o.s. prior to transition	C14*C32	10.80	crore
34	F3 after application of cap	C33/C14	0.45	
35	Tr = T × F1 × F2 × F3 × 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	Tr = T × F1 × F2 × F3 × 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

*Notes:

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

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

ANNEXURE II

RESIDENTIAL REAL ESTATE PROJECT (RREP)

Input tax credit attributable to construction of residential and commercial portion in a Residential Real Estate Project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated projectwise 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 integrated tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

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

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or after 1st April 2019, may be denoted as Tx. Tx shall be calculated as under:

Tx=T-Te

Where,—

(i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the RREP from 1st July 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;

(ii) Te is the eligible ITC attributable to construction of commercial portion and construction of residential portion, in the RREP which has time of supply on or before 31st March 2019;

(b) Te shall be calculated as under:

Te= T* F1 * F2 * F3* F4

Where,—

Carpet area of residential and commercial apartments in the RREP

Total carpet area of apartments in the RREP

Total carpet area of residential and commercial apartment booked on or before 31st March, 2019

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

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

1

% Completion of construction as on 31st March, 2019

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

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

(c) The amounts 'Tx' and 'Te' shall be computed separately for input tax credit of Central tax, State tax, Union territory tax and integrated tax.

(d) Where, Tx is positive, i.e. 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 [155][FORM GST DRC-03].

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

(e) Where, Tx is negative, i.e. Te>T, the registered person shall be eligible to take ITC on goods and services received on or after 1st April 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between Te 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 Te which shall be calculated as under:

Te = Tn* F1 * F2 * F3

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155 Substituted for "FORM GST ITC-03" by Corrigendum G.S.R. 612(E), dated 30-8-2019.

Where, —

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

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

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential or commercial portion in the RREP, for which he shall not otherwise be eligible, to the extent of the amount of Te.

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

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

(i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent points) and the percentage completion (per cent points) of construction is more than 25 per cent points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 per cent points;

(ii) where the value of invoices issued on or prior to 31st March 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent of the actual consideration received; and

(iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 per cent of value of actual consumption of inputs and input services, the jurisdictional Commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl. No.	Details of a Residential Real Estate Project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	C2 * C3	7000	sqm

5	Value of each residential apartment		0.60	crore
6	Percentage completion as on 31-3-2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No. of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	C3 * C7	5600	sqm
9	Value of booked residential apartments	C5 * C7	48	crore
10	Percentage invoicing of booked residential apartments on or before 31-3-2019		20%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	C9 * C10	9.6	crore
12	ITC to be reversed on transition, Tx= T- Te			
13	Eligible ITC (Te) =T × F1 × F2 × F3 × 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 (Te) =T × F1 × F2 × F3 × F4	C14 * C15 * C16 * C17 * C18	0.8	crore
20	ITC to be reversed on transition, Tx = T- Te	C14 - C19	0.2	crore

*Notes:

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.

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

Illustration 2:

Sl. No.	Details of a Residential Real Estate Project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	C2 * C3	7000	sqm
5	Value of each residential apartment		0.60	crore
6	Percentage completion as on 31-3-2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No. of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	C3 * C7	5600	sqm
9	Value of booked residential apartments	C5 * C7	48	crore
10	Percentage invoicing of booked residential apartments on or before 31-3-2019		60%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	C9 * C10	28.8	crore
12	ITC to be reversed on transition, Tx= T- Te			
13	Eligible ITC (Te)=T × F1 × F2 × F3 × 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 × F1 × F2 × F3 × 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 × F1 × F2 × F3 × F4 (after application of cap)	C14 * C15 * C16 * C26 * C18	1.80	crore
28	ITC to be reversed/taken on transition, Tx= T- Te (after application of cap)	C14 - C27	-0.80	crore
29	Tx after application of cap on % invoicing vis-a-vis Pc and payment 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 × F1 × F2 × F3 × F4 (after application of both the caps)	C14 * C15 * C34 * C26 * C18	1.67	
36	ITC to be reversed/taken on transition, Tx= T- Te (after application of both the caps)	C14 - C35	-0.67	crore

*Notes:

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.

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

ANNEXURE III

Illustration 1:

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

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

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

Illustration 2:

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

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

3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	N
7	Architect/designing/CAD drawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	N

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

Illustration 3:

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

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

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

ANNEXURE IV

FORM

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be, by the [156][20th] May 2019)

Reference No. ..... Date .....

To .....

.....

.....

(To be addressed to the jurisdictional Commissioner)

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

Declaration

1. I hereby exercise the option to pay tax on construction of apartments in the above-mentioned project as under:

I 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 [157][20th] May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature .....

Name .....

Designation .....

Place .....

Date .....]

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

[158] [ANNEXURE V

FORM

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

Reference No.-

Date: -

1. I/We _____ (name of Person), authorised representative of M/s……. have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during, the financial year……under forward charge in accordance with section 5(1) of the IGST Act, 2017 and to comply with all the provisions of the IGST 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 [159][the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date.]

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: [160][The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.] The option for the financial year 2022-2023 can be exercised by 16th August 2022.]

[161] [6.] This notification shall come into force with effect from 1st day of July 2017.

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

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

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

161 Substituted for "5" by Corrigendum GSR 805(E), dated 30-6-2017.

[162] [ANNEXURE VI

FORM

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

Reference No.-

Date: -

1. I/We_____ (name of Person), authorized representative of M/s……. had exercised option to pay GST on the services of GTA in relation to transportation of goods supplied by us during, the financial year……under forward charge by filing Annexure V on .....;

2. I hereby declare that I want to revert to reverse charge mechanism for Financial Year.....;

3. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorized representative:

Name Authorized Signatory:

Full Address of GTA:

(Dated Acknowledgment of jurisdictional GST Authority)

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

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

[163][Annexure VII

OPT-IN DECLARATION FOR REGISTERED PERSON (See para 4(xxxvi))

FORM

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

Reference No.-

Date:-

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

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

Legal Name:-

GSTIN:-

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

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

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

Annexure VIII

OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION

(See para 4(xxxvi))

FORM

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

Reference No.-Date:-

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

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

Legal Name:-

ARN:-

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[163] *Inserted by Notification No. 5/2025- Integrated Tax (Rate), dated 16-1-2025, w.e.f. 16-1-2025.*

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

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

Annexure IX

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

FORM

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

Reference No.-

Date:-

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

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

Legal Name:-

GSTIN/ARN:-

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

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

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