NOTIFICATION NO. 9/2017-INTEGRATED TAX (RATE), DATED 28-6-2017 [UPDATED]

[As Amended by, Notification No. 21/2017-Integrated Tax (Rate), dated 22-8-2017, Notification No. 25/2017-Integrated Tax (Rate), dated 21-9-2017, Notification No. 31/2017-Integrated Tax (Rate), dated 29-9-2017, Notification No. 33/2017-Integrated Tax (Rate), dated 13-10-2017, Notification No. 42/2017-Integrated Tax (Rate), dated 27-10-2017, notification no. 49/2017-integrated tax (rate), dated 14-11-2017, Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, Notification No. 24/2018-Integrated Tax (Rate), dated 20-9-2018, Notification No. 29/2018-Integrated Tax (Rate), dated 31-12-2018, Notification No. 2/2019-Integrated Tax (Rate), dated 4-2-2019, Notification No. 4/2019-Integrated Tax (Rate), dated 29-3-2019, Notification No. 13/2019-Integrated Tax (Rate), dated 31-7-2019, Notification No. 20/2019-Integrated Tax (rate), dated 30-9-2019, Notification No. 27/2019-Integrated Tax (Rate), dated 31-12-2019, Notification No. 4/2020-Integrated Tax (Rate), dated 30-9-2020, Notification No. 5/2020-Integrated Tax (Rate), dated 16-10-2020, Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, Notification No. 16/2021-Integrated Tax (Rate), dated 18-11-2021, Notification No. 4/2022-Integrated Tax (Rate), dated 13-7-2022, Notification No. 15/2022-Integrated Tax (Rate), dated 30-12-2022, Notification No. 1/2023-Integrated Tax (Rate), dated 28-2-2023, Notification No. 7/2023-Integrated Tax (Rate), dated 26-7-2023, Notification No. 12/2023-Integrated Tax (Rate), dated 26-9-2023 and Notification No. 16/2023- Integrated Tax (Rate), dated 20-10-2023], Notification No. 4/2024-Integrated Tax (Rate), dated 12-7-2024, Notification No. 08/2024-Integrated Tax (Rate), dated 08-10-2024, Notification No. 06/2025-Integrated Tax (Rate), dated 16-1-2025 and Notification No. 16/2025-Integrated Tax (Rate), dated 17-9-2025, Notification No. 7/2026-Integrated Tax (Rate), dated 27-10-2026]

In exercise of the powers conferred by [1][sub-section (3) and sub-section (4) of section 5, sub-section (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017)], the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-State supply of services of description as specified in column (3) of the Table below from so much of the Integrated Tax leviable thereon under sub-section (1) of section 5 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:—

TABLE

Sl. No.	***Chapter, Section, Heading, Group or Service Code (Tariff)***	***Description of Services***	***Rate (per cent)***	***Condition***
(1)	***(2)***	***(3)***	***(4)***	***(5)***

1 *Substituted for "sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017)" by Notification No. 4/2019-Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*

1	Chapter 99	Services by an entity registered under section 12AA [2][*or 12AB*] of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority [3][***] by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil
[4][3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority [5] [***] by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil]
[6][*3B*	*Chapter 99*	*Services provided to a Governmental Authority by way of —* *(a) water supply;* *(b) public health;* *(c) sanitation conservancy;* *(d) solid waste management; and* *(e) slum improvement and upgradation.*	*Nil*	*Nil*]

2 Inserted by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

3 Words "or a Governmental authority or a Government Entity" omitted by Notification No. 16/2021- Integrated Tax (Rate), Dated 18-11-2021, w.e.f. 1-1-2022.

4 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

5 Words "or a Governmental authority or a Government Entity" omitted by Notification No. 16/2021- Integrated Tax (Rate), Dated 18-11-2021, w.e.f. 1-1-2022.

6 Inserted by Notification No. 16/2023- Integrated Tax (Rate), dated 20-10-2023, w.e.f. 20-10-2023.

4	Chapter 99	Services by [7] [***] governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243W of the Constitution.	Nil	Nil
5	Chapter 99	Services by a [8] [[9] [***] Governmental Authority] by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil
6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (*a*) services by the Department of Posts [10] [*and the Ministry of Railways (Indian Railways)*][11] [***]; (*b*) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (*c*) transport of goods or passengers; or (*d*) any service, other than services covered under entries (*a*) to (*c*) above, provided to business entities.	Nil	Nil
7	Chapter 99	Services provided by the Central Govern-ment, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to [12] [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)]. *Explanation.* —For the purposes of this	Nil	Nil

7 Words "Central Government, State Government, Union territory, local authority or" omitted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

8 Substituted for "governmental authority" by Notification No. 33/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

9 Words "Central Government, State Government, Union territory, local authority or" omitted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

10 Inserted by Notification No. 16/2023- Integrated Tax (Rate), dated 20-10-2023, w.e.f. 20-10-2023.

11 Words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

12 Substituted for "twenty lakh rupees (ten lakh rupees in case of a special category State) in the preceding financial year" by Notification No. 20/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

		entry, it is hereby clarified that the provisions of this entry shall not be applicable to— (*a*) services, — (*i*) by the Department of Posts [13] [*and the Ministry of Railways (Indian Railways)*][14] [***]; (*ii*) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (*iii*) of transport of goods or passengers; and (*b*) services by way of renting of immovable property.		
8	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority: Provided that nothing contained in this entry shall apply to services— (*i*) by the Department of Posts [15][*and the Ministry of Railways (Indian Railways)*][16] [***]; (*ii*) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (*iii*) of transport of goods or passengers.	Nil	Nil
9	Chapter 99	Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:	Nil	Nil

13 Inserted by Notification No. 16/2023- Integrated Tax (Rate), dated 20-10-2023, w.e.f. 20-10-2023.

14 Words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

15 Inserted by Notification No. 16/2023- Integrated Tax (Rate), dated 20-10-2023, w.e.f. 20-10-2023.

16 Words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

		Provided that nothing contained in this entry shall apply to— (*i*) services by the Department of Posts [17] [*and the Ministry of Railways (Indian Railways)*] [18] [***]; (*ii*) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (*iii*) transport of goods or passengers: Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.		
10	Chapter 99	Services received from a provider of service located in a non-taxable territory by— (*a*) the Central Government, State Government, Union territory, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession; (*b*) an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or [19][(*ba*) way of supply of online educational journals or	Nil	Nil

17 *Inserted by Notification No. 16/2023- Integrated Tax (Rate), dated 20-10-2023, w.e.f. 20-10-2023.*

18 *Words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.*

19 *Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.*

		periodicals to an educational institution other than an institution providing services by way of— (*i*) pre-school education and education up to higher secondary school or equivalent; or (*ii*) education as a part of an approved vocational education course;] (*c*) a person located in a non-taxable territory: [20] [Provided *that the exemption shall not apply to online information and database access or retrieval services received by persons specified in item (*a*) or item (*b*).*]		
[21][10A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.]
[22][10AA	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India [23][*whenever rescheduled*].	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World

20 Substituted by Notification No. 12/2023-Integrated Tax (Rate), dated 26-9-2023, w.e.f. 1-10-2023. Prior to its substitution, proviso read as under:

"Provided that the exemption shall not apply to—

(i)	*online information and database access or retrieval services received by persons specified in entry (a) or entry (b); or*
(ii)	*services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in the entry."*

21 Inserted by Notification No. 21/2017-Integrated Tax (Rate), dated 22-8-2017.

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

23 Inserted by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

				Cup 2020.]
[24][*10AB*	*Chapter 99*	*Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.*	*Nil*	Provided *that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.*]
[25][10B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil]
[26][10C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil]
10D	[27][***]			
[28][10E	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA [29][*or 12AB*] of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration up to twenty-five thousand rupees per month per member provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil

24 Inserted by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

25 Inserted by Notification No. 31/2017-Integrated Tax (Rate), dated 29-9-2017, w.e.f. 29-9-2017.

26 Inserted by Notification No. 33/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

27 Omitted by Notification No. 2/2019-Integrated Tax (Rate), dated 4-2-2019, w.e.f. 4-2-2019. Prior to its omission, Sl. No. 10D, as inserted by Notification No. 42/2017-Integrated Tax (Rate), dated 27-10-2017, w.e.f. 27-10-2017, read as under:

"10D	*Chapter 99*	*Supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees*	*Nil*	*Nil"*

28 Sl. Nos. 10E to 10H inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

29 Inserted by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

10F	Chapter 99	Services supplied by an establishment of a person in India to any establishment of that person outside India, which are treated as establishments of distinct persons in accordance with *Explanation 1* in section 8 of the Integrated Goods and Services Tax Act, 2017.	Nil	Provided the place of supply of the service is outside India in accordance with section 13 of Integrated Goods and Services Tax Act, 2017.
10G	Chapter 99	Import of services by United Nations or a specified international organisation for official use of the United Nations or the specified international organisation. *Explanation*. —For the purposes of this entry, unless the context otherwise requires, "specified international organisation" means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.	Nil	Nil
10H	Chapter 99	Import of services by Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein.	Nil	Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to exemption from integrated tax leviable on the import of services subject to the conditions, — (*i*) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to exemption from integrated tax, as stipulated in the certificate issued by

				the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity. (*ii*) that the services imported are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his or her family. (*iii*) that in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post. (*iv*) that the exemption from the whole of the integrated tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be

				available from the date of withdrawal of such certificate.]
[[30]10I	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of - (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil
10J	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil
10K	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	Nil	Nil]
[31][10L	Chapter 99	Import of services by an establishment of a foreign company in India, which is an airline company, from a related person or from any of its other establishments outside India, when made without consideration. *Explanation: Foreign company shall have the same meaning as assigned to it in sub-section (42) of section 2 of Companies Act, 2013 (18 of 2013).*	Nil	Provided that GST at applicable rates is paid by the establishment of the foreign airline company in India on transport of goods and passengers as may be applicable. Provided that Ministry of Civil Aviation certifies that the establishment of the

[30] *Inserted by Notification No. 4/2024- Integrated Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.*

[31] *Inserted by Notification No. 08/2024- Integrated Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024*

				foreign company in India is that of an airline company which has been designated by the foreign government under the applicable bilateral air services agreement with India. Provided further that, Ministry of Civil Aviation certifies that on a reciprocal basis, designated Indian airlines are not subject to levy of similar taxes by whatever name called for the same services appearing under the entry, by the Government of the country designating the foreign airline company.]
[32][10M	Chapter 99	Import of services by an establishment of a foreign company in India, which is a shipping company, from a related person or from any of its other establishments outside India, when made without consideration. Explanation: For the purpose of this entry, 'Foreign company' shall have the same meaning as assigned to it in sub-section (42) of section 2 of Companies Act, 2013 (18 of 2013).	Nil	Nil]
11	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or	Nil	Nil

32 Inserted by Notification No. 7/2026-Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.

		enhancement under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana.		
[33][11A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturist for agricultural use.	Nil	Nil]
12	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil
[34][12A	Heading 9961 or Heading 9962	[35] [Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.]	Nil	Nil
[36][12AA	Heading 9961	Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory.	Nil	Following documents shall be maintained for a minimum duration of five years: (1) Copy of Bill of Lading (2) Copy of executed contract between Supplier/Seller and Receiver/Buyer of goods (3) Copy of commission debit note raised by an intermediary service

33 Inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

34 Inserted by Notification No. 21/2017-Integrated Tax (Rate), dated 22-8-2017.

35 Substituted by Notification No. 49/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. before it was read as, "Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin."

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

				provider in taxable territory from service recipient located in non-taxable territory (4) Copy of certificate of origin issued by service recipient located in non-taxable territory (5) Declaration letter from an intermediary service provider in taxable territory on company letter head confirming that commission debit note raised relates to contract when both supplier and receiver of goods are outside the taxable territory]
12B	[37] [***]]			
13	[38][***] Heading 9972	Services by way of renting of residential dwelling for use as residence [39][*except where the residential dwelling is rented to a registered person*]. [40][[41] [Explanation 1]. - *For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -* *(i) the registered person is*	Nil	Nil

37 *Omitted by Notification No. 49/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.before it was read as,*

[12B	*Heading 9961 or Heading 9962*	*Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.*	*Nil*	*Nil]*

38 *Words and figures "Heading 9963 or" omitted by Notification No. 4/2024- Integrated Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.*

39 *Inserted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.*

40 *Inserted by Notification No. 15/2022-Integrated Tax (Rate), dated 30-12-2022, w.e.f. 1-1-2023.*

41 *Explanation renumbered as Explanation 1 by Notification No. 4/2024- Integrated Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.*

		proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and *(*ii*) such renting is on his own account and not that of the proprietorship concern.* [42][Explanation 2.- Nothing contained in this entry shall apply to- (a) accommodation services for students in student residences; (b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.]		
[43][13A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.	Nil	Nil]
14	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of— (*a*) conduct of any religious ceremony; (*b*) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA [44][*or 12AB*] of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub-clause (*v*) of clause (*23C*) of section 10 of the Income-tax Act or a body or an authority covered under clause (*23BBA*) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (*b*) of this exemption shall apply to, —	Nil	Nil

42 Inserted by Notification No. 4/2024- Integrated Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.
43 Inserted by Notification No. 4/2024- Integrated Tax (Rate), dated 12-7-2024, w.e.f. 15-7-2024.
44 Inserted by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

		(*i*) renting of rooms where charges are one thousand rupees or more per day; (*ii*) renting of premises, community halls, Kalyan mandapam or open area, and the like where charges are ten thousand rupees or more per day; (*iii*) renting of shops or other spaces for business or commerce where0020charges are ten thousand rupees or more per month.		
15	[45][***]			
16	Heading 9964	Transport of passengers, with or without accompanied belongings, by— [46][(a) *air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim or Tripura or at Bagdogra located in West Bengal;*] [47][(aa) air, in a helicopter on seat share basis, embarking from or terminating in an airport including a helipad located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura or at Bagdogra located in West Bengal]	Nil	Nil

45 *Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission S.No. 15 as amended by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, read as under:*

"15	*Heading 9963*	*Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having [value of supply] of a unit of accommodation below [or equal to] one thousand rupees per day or equivalent.*	*Nil*	*Nil"*

46 *Substituted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution clause (a) as inserted by Notification No. 20/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, read as under:*

"(a)	*air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;"*

47 *Inserted by Notification No. 7/2026- Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.*

		(*b*) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (*c*) stage carriage other than air-conditioned stage carriage: [48] [Provided *that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017*]		
17	Heading 9964	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding: Provided that nothing contained in this entry shall apply on or after the expiry of a period of [49][three years] from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.	Nil	Nil
18	Heading 9964	Service of transportation of passengers, with or without accompanied belongings, by— (*a*) railways in a class other than— (*i*) first class; or (*ii*) an air-conditioned coach; (*b*) metro, monorail or tramway; (*c*) inland waterways; (*d*) public transport, other than predominantly for tourism purpose, in a vessel between	Nil	Nil

48 Inserted by Notification No. 16/2021- Integrated Tax (Rate), dated 18-11-2021, w.e.f. 1-1-2022.

49 Substituted for "one year" by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

		places located in India; and (*e*) metered cabs or auto rickshaws (including e-rickshaws): [50][Provided *that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017*]		
19	Heading 9965	Services by way of transportation of goods— (*a*) by road except the services of— (*i*) a goods transportation agency; (*ii*) a courier agency; (*b*) by inland waterways. [51][****]	Nil	Nil
20	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
[52][20A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September [53][*2022*]
20B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after 30th day of

50 Inserted by Notification No. 16/2021- Integrated Tax (Rate), dated 18-11-2021, w.e.f. 1-1-2022.

*51 Omitted by Notification No. 7/2026- Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026. Prior to its omission, it read as under: *"Explanation. -Nothing contained in this entry shall apply to:*
(i) local delivery services provided by an Electronic Commerce Operator; or
(ii) local delivery services provided through an Electronic Commerce Operator."
**Inserted by Notification No. 16/2025- Integrated Tax (Rate), dated 17-9-2025, w.e.f. 22-9-2025.*

52 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

53 Substituted for "2021" by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Earlier "2021" were substituted by Notification No. 4/2020- Integrated Tax (Rate), dated 30-9-2020, w.e.f. 1-10-2020, Notification No. 20/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

				September [54][*2022*].]
[55][20C	9965	[56][*Satellite launch services*.]	Nil	Nil]
21	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods— (*a*) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (*b*) defence or military equipments; (*c*) newspaper or magazines registered with the Registrar of Newspapers; (*d*) [57][***] (*e*) agricultural produce; (*f*) milk, salt and food grain including flours, pulses and rice; and (*g*) organic manure.	Nil	Nil
22	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of— (*a*) agricultural produce; (*b*) [58] [***] (*c*) [59][***]	Nil	Nil

54 Substituted for "2021" by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Earlier "2021" were substituted by Notification No. 4/2020- Integrated Tax (Rate), dated 30-9-2020, w.e.f. 1-10-2020, Notification No. 20/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019, Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

55 Inserted by Notification No. 5/2020-Integrated Tax (Rate), dated 16-10-2020, w.e.f. 16-10-2020.

56 Substituted for "Satellite launch services supplied by Indian Space Research Organization, Antrix Corporation Limited or New Space India Limited" by Notification No. 7/2023-Integrated Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

57 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission clause (d), read as under:

"(d)	*railway equipments or materials;"*

58 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission clause (b), read as under:

"(b)	*goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;"*

59 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission clause (c), read as under:

"(c)	*goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;"*

		(*d*) milk, salt and food grain including flour, pulses and rice; (*e*) organic manure; (*f*) newspaper or magazines registered with the Registrar of Newspapers; (*g*) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (*h*) defence or military equipment's.		
[60][22A.	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: — (*a*) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or (*b*) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (*c*) any Co-operative Society established by or under any law for the time being in force; or (*d*) Anybody corporate established, by or under any law for the time being in force; or (*e*) any partnership firm whether registered or not under any law including association of persons; (*f*) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act. [61] [Explanation. - Nothing contained in this entry shall	Nil	Nil]

60 *Inserted by Notification No. 33/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.*

		apply to services provided by a goods transport agency in relation to goods, where such goods are supplied through an electronic commerce operator]		
[62][22B.	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, — (*a*) a department or Establishment of the Central Government or State Government or Union territory; or (*b*) local authority; or (*c*) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.	Nil	Nil]
23	Heading 9966 or Heading 9973	Services by way of giving on hire— (*a*) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers: [63][(*aa*) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers: or *Explanation*. —For the purposes of this entry, "Electrically operated vehicle" means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.] (*b*) to a goods transport agency, a means of transportation of goods;	Nil	Nil

61 Inserted by Notification No. 7/2026-Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.
62 Inserted by Notification No. 29/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.
63 Inserted by Notification No. 13/2019-Integrated Tax (Rate), dated 31-7-2019, w.e.f. 1-8-2019.

		or [64] [(*c*) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education up to higher secondary school or equivalent.]		
24	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
24A	[65][***]			
25	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
[66][25A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil]
[67][25B	Heading 9967 or Heading 9985	[68] [*Services by way of storage or warehousing of cereals, pulses, fruits, vegetables, and seeds meant for sowing.*]	Nil	Nil]
[69][*25C*	*Chapter 9968*	*Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).*	*Nil*	*Nil*]
26	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
[70][26A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/ transformers/capacitors etc.,	Nil	Nil]

64 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

65 Omitted by Notification No. 15/2022-Integrated Tax (Rate), dated 30-12-2022, w.e.f. 1-1-2023. Prior to its omission, Sl. No. 24A as inserted by Notification No. 33/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, read as under:

"24A.	*Heading 9967*	*Service by way of access to a road or a bridge on payment of annuity*	*Nil*	*Nil"*

66 Inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

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

*68 Substituted by Notification No. 7/2026- Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026. Prior to its substitution, entry read as under: *"Services by way of storage or warehousing of cereals, pulses, fruits and vegetables."*

**Substituted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, entry read as under: "Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea."*

69 Inserted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

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

		releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of [71][transmission or distribution] of electricity provided by electricity [67][transmission or distribution] utilities to their consumers.		
27	[72][***]			
28	Heading 9971	Services by way of— (*a*) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (*b*) *inter se* sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil
[73][28A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil]
29	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil
30	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil	Nil
[74][30A	Heading 9971 or	Services of life insurance provided or	Nil	Nil]

71 Substituted vide Notification No. 06/2025-Integrated Tax (Rate), dated 16-1-2025, w.e.f. 16-1-2025

72 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, S.No. 27 read as under:

27	*Heading 9971*	*Services by the Reserve Bank of India.*	*Nil*	*Nil*

73 Inserted by Notification No. 29/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

	Heading 9991	agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.		
[75][30B	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil]
31	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil
32	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
[76][32A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil
[77](32AA	Heading 9971 or Heading 9991	Services by Seamen's Provident Fund Organization to persons governed by the Seamen's Provident Fund Act, 1966 (4 of 1966).	Nil	Nil)
32B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil]
33	[78][***]			
34	[79][***]			

74 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

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

76 Inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

77 Inserted by Notification No. 7/2026-Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.

78 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, S.No. 33 read as under:

"33	*Heading 9971*	*Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).*	*Nil*	*Nil"*

35	Heading 9971	Services by an acquiring bank, to any person in relation to settlement of an amount up to two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service. *Explanation.* —For the purposes of this entry, "acquiring bank" means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.	Nil	Nil
[80][35A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the [81] [banking companies and] financial institutions.	Nil	Nil]
36	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes— (*a*) Hut Insurance Scheme; (*b*) Cattle Insurance under Swarna-jayanti Gram Swarozgar Yojana (earlier known as Integrated Rural Development Programme); (*c*) Scheme for Insurance of Tribals; (*d*) Janata Personal Accident Policy and Gramin Accident Policy; (*e*) Group Personal Accident Policy for Self-Employed Women; (*f*) Agricultural Pumpset and Failed Well Insurance; (*g*) Premia collected on export credit	Nil	Nil

79 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, S.No. 34 read as under:

"34	*Heading 9971*	*Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.*	*Nil*	*Nil"*

80 Inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

81 Inserted by Notification No. 29/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

		insurance; (*h*) [82] [Restructured Weather Based Crop Insurance Scheme (RWCIS)], approved by the Government of India and implemented by the Ministry of Agriculture; (*i*) Jan Arogya Bima Policy; (*j*) [83] [Pradhan Mantri Fasal Bima Yojana (PMFBY)]; (*k*) Pilot Scheme on Seed Crop Insurance; (*l*) Central Sector Scheme on Cattle Insurance; (*m*) Universal Health Insurance Scheme; (*n*) Rashtriya Swasthya Bima Yojana; (*o*) Coconut Palm Insurance Scheme; (*p*) Pradhan Mantri Suraksha Bima Yojna; (*q*) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999); [84] [(*r*) Bangla Shasya Bima.]		
37	Heading 9971 or Heading 9991	Services of life insurance business provided under following schemes— (*a*) Janashree Bima Yojana; (*b*) Aam Aadmi Bima Yojana; (*c*) Life micro-insurance product as approved by the Insurance Regulatory and Development	Nil	Nil

82 Substituted for "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme" by Notification No. 21/2017-Integrated Tax (Rate), dated 22-8-2017.

83 Substituted for "National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)" by Notification No. 21/2017-Integrated Tax (Rate), dated 22-8-2017.

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

		Authority, having maximum amount of cover of [85][two lakhs] rupees; (*d*) Varishtha Pension Bima Yojana; (*e*) Pradhan Mantri Jeevan Jyoti Bima Yojana; (*f*) Pradhan Mantri Jan Dhan Yojana; (*g*) Pradhan Mantri Vaya Vandan Yojana.		
[86][37A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 36 or 37 [87][or 41].	Nil	Nil]
[88][37B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988(59 of 1988),against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil]
[89][37C	Heading 9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] Explanation: For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
37D	Heading 9971	Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] Explanation: For the removal of doubts, it is hereby clarified that:	Nil	Nil

85 Substituted for "fifty thousand" by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.
86 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.
87 Inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.
88 Inserted by Notification No. 6/2025-Integrated Tax (Rate), dated 16-1-2025, w.e.f. 16-1-2025.
89 Inserted by Notification No. 16/2025-Integrated Tax (Rate), dated 17-9-2025, w.e.f. 22-9-2025.

		a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.		
37E	Heading 9971	Reinsurance of the insurance services specified in serial numbers 37C and 37D.	Nil	Nil]
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil
39	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
40	Heading 9971 or Heading 9985	Services by the following persons in respective capacities - (*a*) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (*b*) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (*c*) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil
[90][40A	Heading 9971	Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR). Explanation. —For the purposes of this entry, the intermediary of financial services in IFSC is a person, — (*i*) who is permitted or recognised as such by the Government of India, or any Regulator appointed for	Nil	Nil]

90 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

		regulation of IFSC; or (*ii*) who is treated as a person resident outside India under regulation 3 of the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or (*iii*) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or (*iv*) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.		
41	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
42	[91][***]			
43	Heading 9972	[92][Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease (of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having [93][*20*] per cent or more ownership of Central Government, State	Nil	[96] [Provided *that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:* Provided also *that*

91 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, S.No. 42 read as under.

"42	*Heading 9971*	*Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves.*	*Nil*	*Nil"*

92 Substituted for "One-time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units." by Notification No. 33/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

93 Substituted for "50" by Notification No. 27/2019-Integrated Tax (Rate), dated 31-12-2019, w.e.f. 1-1-2020.

		Government, Union territory to the industrial units or the developers in any industrial or financial business area.] [94][*Explanation*. —For the purpose of this exemption, the Central Government, State Government or Union territory shall have [95] [*20*] per cent or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.]		*the State Government concerned shall monitor and enforce the above condition, as per the order issued by the State Government in this regard:* Provided further *that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of integrated tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:* Provided also *that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent*

96 Substituted for "Nil" by Notification No. 27/2019-Integrated Tax (Rate), dated 31-12-2019, w.e.f. 1-1-2020.
94 Inserted by Notification No. 24/2018-Integrated Tax (Rate), dated 20-9-2018, w.e.f. 20-9-2018.
95 Substituted for "50" by Notification No. 27/2019-Integrated Tax (Rate), dated 31-12-2019, w.e.f. 1-1-2020.

				lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the integrated tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.]
[97][43A	Heading 9972	Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under: [GST payable on TDR or FSI (including additional FSI) or both for construction of the project] × (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project)	Nil	Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI (including additional FSI), or both, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner— [GST payable on TDR or FSI

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

				(including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein] × (carpet area of the residential apartments in the project which remain un-booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project) Provided further that tax payable in terms of the first proviso hereinabove shall not exceed 1 per cent of the value in case of affordable residential apartments and 5 per cent of the value in case of residential apartments other than affordable residential apartments remaining unbooked on the date of issuance of completion certificate or first occupation. The liability to pay integrated tax on the said portion of the development rights

				or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier.
43B	Heading 9972	Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 1-4-2019, for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under: [GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the project] × (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project).	Nil	Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner— [GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the residential apartments in the project but for the exemption

				contained herein] × (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project): Provided further that the tax payable in terms of the first proviso shall not exceed 1 per cent of the value in case of affordable residential apartments and 5 per cent of the value in case of residential apartments other than affordable residential apartments remaining unbooked on the date of issuance of completion certificate or first occupation. The liability to pay integrated tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, calculated as above, shall arise on

				the date of issue of completion certificate or first occupation of the project, as the case may be.]
44	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil
[98][44A	Heading 9973	Services by way of grant of exclusive right of way or access, license and authority to demand, collect and appropriate toll fee by the Central Government, State Government, Union Territory, Local Authority, Governmental Authority or Government Entity.	Nil	Nil]
45	[99][***]			
46	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely: — (*a*) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (*b*) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil
[100][46A	Heading 9981	Research and development services against consideration received in the form of grants supplied by – (a) a Government Entity; or (b) a research association, university,	Nil	Provided that the research association, university, college or other institution, notified under

98 Inserted by Notification No. 7/2026- Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.

99 Omitted by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021. Prior to its omission, Sl. no. 45, read as under:

"45	*Heading 9973*	*Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.*	*Nil*	*Nil"*

100 Inserted by Notification No. 8/2024- Integrated Tax (Rate), dated 8-10-2024, w.e.f. 10-10-2024

		college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961.		clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service.]
47	Heading 9982 or Heading 9991	Services provided by— (*a*) an arbitral tribunal to— (*i*) any person other than a business entity; (*ii*) a business entity with an aggregate turnover up to [101][such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)]; or [102][(*iii*) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;] (*b*) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to— (*i*) an advocate or partnership firm of advocates providing legal services; (*ii*) any person other than a business entity; (*iii*) a business entity with an aggregate turnover up to [103][such amount in the preceding financial year as makes it eligible for exemption from registration	Nil	Nil

101 Substituted for "twenty lakh rupees (ten lakh rupees in the case of special category States) in the preceding financial year" by Notification No. 20/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

102 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

103 Substituted for "twenty lakh rupees (ten lakh rupees in the case of special category States) in the preceding financial year" by Notification No. 20/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

		under the Central Goods and Services Tax Act, 2017 (12 of 2017)]; or [104][(*iv*) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;] (*c*) a senior advocate by way of legal services to— (*i*) any person other than a business entity; (*ii*) a business entity with an aggregate turnover up to [105][such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)]; or [106][(*iii*) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.]		
48	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
49	Heading 9983 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of— (*a*) registration required under any law for the time being in force; (*b*) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required	Nil	Nil

104 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 49A as inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, read as under:

"49A	*Heading 9983 or Heading 9991*	*Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.*	*Nil*	*Nil"*

105 Substituted for "twenty lakh rupees (ten lakh rupees in the case of special category States) in the preceding financial year" by Notification No. 20/2019-Integrated Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

106 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

		under any law for the time being in force.		
49A	[107][***]			
50	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil	Nil
51	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
52	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
53	[108][***]			
54	Heading 9985	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.	Nil	Nil
[109][*54A*	*Heading 9985*	*Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside*	*Nil*	*Nil*]

107 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 49A as inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018, read as under:

"49A	*Heading 9983 or Heading 9991*	*Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.*	*Nil*	*Nil"*

108 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 53 read as under:

"53	*Heading 9984*	*Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.*	*Nil*	*Nil"*

109 Inserted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

		India: Provided *that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:* Provided further *that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.* Explanation. - *"foreign tourist" means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.* *Illustrations:* *A tour operator provides a tour operator service to a foreign tourist as follows: —* (a) *3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/—* *Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);* (b) *2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-* *Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);* (c) *2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-* *Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (=*		

		50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).		
55	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
56	Heading 9985	Services by way of sponsorship of sporting events organised— (*a*) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (*b*) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (*c*) by the Central Civil Services Cultural and Sports Board; (*d*) as part of national games, by the Indian Olympic Association; or (*e*) under the Panchayat Yuva Kreeda Aur Khel Abhiyaan Scheme.	Nil	Nil
56A	[110][***]			
57	Heading 9986	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (*a*) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (*b*) supply of farm labour;	Nil	Nil

110 *Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, Sl. No. 56A was inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018, read as under:*

"56A	*Heading 9985*	*Services by way of fumigation in a warehouse of agricultural produce.*	*Nil*	*Nil"*

		(*c*) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (*d*) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (*e*) loading, unloading, packing, storage or warehousing of agricultural produce; (*f*) agricultural extension services; (*g*) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce. (*h*) [111][***]		
[112][57A	Heading 9986	Services by way of curing of coffee supplied to coffee cultivators. Explanation - For the purposes of this entry, "curing" shall have the same meaning as assigned to it in clause (d) of section 3 of the Coffee Act, 1942 (7 of 1942).	Nil	Nil]
58	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil
[113][58A	Heading 9986	Services by way of artificial	Nil	Nil]

111 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, clause (h) was inserted by Notification No. 2/2018-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;"*

112 Inserted by Notification No. 7/2026-Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.

		insemination of livestock (other than horses).		
59	[114][***]			
60	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre- cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil
61	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil
62	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
63	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by [115][***] the Government of India, under bilateral arrangement.	Nil	Nil
64	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
[116][64a	*Heading 9991*	*Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.*	*Nil*	*Nil*]
65	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil

113 Inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

114 Omitted by Notification No. 4/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, S.No. 59 read as under:

"59	*Heading 9988*	*Services by way of slaughtering of animals.*	*Nil*	*Nil"*

115 Words "the Ministry of External Affairs," omitted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

116 Inserted by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

66	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil
67	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1st April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in instalments, for assignment of right to use such natural resource.	Nil	Nil
68	Heading 9991	Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.	Nil	Nil
[117][68A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005)	Nil	Nil]
[118][68B	Heading 9991 or any other Heading	Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders. *Explanation*. —"Mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and	Nil	Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on

117 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.
118 Inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

		Regulation) Act, 1957 (67 of 1957), the rules made thereunder, or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.		royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.]
69	[119][Heading 9992 or Heading 9963]	Services provided— (*a*) by an educational institution to its students, faculty and staff; [120][(*aa*) by an educational institution by way of conduct of entrance examination against consideration in the form of	Nil	Nil

119 Substituted for "Heading 9992" by Notification No. 29/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.
120 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

		entrance fee;] (*b*) to an educational institution, by way of, — (*i*) transportation of students, faculty and staff; (*ii*) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory; (*iii*) security or cleaning or house-keeping services performed in such educational institution; (*iv*) services relating to admission to, or conduct of examination by, such institution; [121][***] [122][(*v*) supply of online educational journals or periodicals:] Provided that nothing contained in [123][sub-items (*i*), (*ii*) and (*iii*) of item (*b*)] shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent: [124] [Provided further that nothing contained in sub-item (*v*) of item (*b*) shall apply to an institution providing services by way of, — (*i*) pre-school education and education up to higher secondary school or equivalent; or (*ii*) education as a part of an approved vocational education course.]		
[125][69A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the	Nil	Nil]

121 Words "upto higher secondary :" omitted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

122 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

123 Substituted for "entry (b)" by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

124 Inserted by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

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

		Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.		
70	[126][***]			
71	Heading 9992 or Heading 9996	Services provided to a recognised sports body by— (*a*) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body; (*b*) another recognised sports body.	Nil	Nil
[127][72	Heading 9983 or Heading 9991 or Heading 9992	Any services provided by – (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training;	Nil	Nil

126 *Omitted by Notification No. 29/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019. Prior to its omission, Sl. No. 70 read as under :*

"70	*Heading 9992*	*Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme:—* *(a) two-year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management;* *(b) fellow programme in Management;* *(c) five-year integrated programme in M.anagement.*	*Nil*	*Nil"*

127 *Substituted by Notification No. 08/2024- Integrated Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024. Before it was read as under*

72	*Heading 9992 or Heading 9983 or Heading 9991*	*Any services provided by, —* *(a) the National Skill Development Corporation set up by the Government of India;* *(b) a Sector Skill Council approved by the National Skill Development Corporation;* *(c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;* *(d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council,* *in relation to-* *(i) the National Skill Development Programme implemented by the National Skill Development Corporation; or* *(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or* *(iii) any other Scheme implemented by the National Skill Development Corporation.*	*Nil*	*Nil*

		(c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to- (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package. [128][(f) a training partner approved by the National Skill Development Corporation,]		
73	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil
74	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering	Nil	Nil

[128] *Inserted by Notification No. 6/2025-Integrated Tax (Rate), dated 16-1-2025 w.e.f. 16-1-2025.*

		skill or vocational training courses certified by the [129][National Council for Vocational Education and Training.]		
75	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which [130][*75% or more of the*] total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
76	[131][***]			
77	Heading 9993	Services by way of— (*a*) health care services by a clinical establishment, an authorised medical practitioner or paramedics: [132] [Provided *that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.*] (*b*) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
[133] [77A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at	Nil	Nil]

129 Substituted by Notification No. 08/2024- Integrated Tax (Rate), dated 08-10-2024, w.e.f. 10-10-2024. Prior to it read as under: National Council for Vocational Training

130 Inserted by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

131 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, S.No. 76 read as under:

"76	*Heading 9993*	*Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.*	*Nil*	*Nil"*

132 Inserted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

133 Inserted by Notification No. 29/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

		medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA [134][*or 12AB*] of the Income-tax Act, 1961 (43 of 1961).		
78	[135][***]			
79	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil
80	Heading 9995	Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution— (*a*) as a trade union; (*b*) for the provision of carrying out any activity which is exempt from the levy of Goods and services Tax; or (*c*) up to an amount of [136] [seven thousand five hundred] rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.	Nil	Nil
[137][80A	Heading 9995	Services provided by an unincorporated body, or a non-profit entity registered under any law for the time being in force, engaged in, — (*i*) activities relating to the welfare of industrial or agricultural labour or farmer; or (*ii*) promotion of trade, commerce, industry, agriculture, art, science,	Nil	Nil]

134 Inserted by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

135 Omitted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its omission, S.No. 78 read as under:

"78	*Heading 9994*	*Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.*	*Nil*	*Nil"*

136 Substituted for "five thousand" by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

137 Inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.

		literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee up to an amount of one thousand rupees (Rs. 1000) per member per year.		
81	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (*a*) music, or (*b*) dance, or (*c*) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil
82	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
[138][82A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil]
83	Heading 9996	[139] [*Services by way of training or coaching in—* (a) *recreational activities relating to arts or culture, by an individual, or* (b) *sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.*]	Nil	Nil
84	Heading 9996	[140][Services by way of right to admission to—	Nil	Nil

138 Inserted by Notification No. 49/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

139 Substituted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022. Prior to its substitution, entry as amended by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021, read as under: "Services by way of training or coaching in recreational activities relating to—

(a)	*arts or culture, or*
(b)	*sports by charitable entities registered under section 12AA [or 12AB] of the Income-tax Act."*

		(*a*) circus, dance, or theatrical performance including drama or ballet; (*b*) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event; (*c*) recognised sporting event; (*d*) planetarium, where the consideration for right to admission to the events or places as referred to in item (*a*), (*b*), (*c*) or (*d*) above is not more than Rs. 500 per person.]		
[141][85	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil]
[142][85A	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020 [143][[*whenever rescheduled*]].	Nil	Nil]
[144][*85B*	*Heading 9996*	*Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022*	*Nil*	*Nil*]

[145][1A. Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.

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

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

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140 Substituted for the following by Notification No. 2/2018-Integrated Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018 :" Services by way of right to admission to—

(a)	*circus, dance, or theatrical performance including drama or ballet;*
(b)	*award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;*
(c)	*recognised sporting event, where the consideration for admission is not more than Rs. 250 per person as referred to in (a), (b) and (c) above."*

141 Inserted by Notification No. 25/2017-Integrated Tax (Rate), dated 21-9-2017.

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

143 Inserted by Notification No. 4/2022- Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

144 Inserted by Notification No. 7/2021-Integrated Tax (Rate), dated 30-9-2021, w.e.f. 1-10-2021.

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

(*a*)	"advertisement" means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;
(*b*)	"advocate" has the same meaning as assigned to it in clause (*a*) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);
(*c*)	"Agricultural extension" means application of scientific research and know-ledge to agricultural practices through farmer education or training;
(*d*)	"agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;
(*e*)	"Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a state law for the time being in force for the purpose of regulating the marketing of agricultural produce;
(*f*)	"aircraft" has the same meaning as assigned to it in clause (*1*) of section 2 of the Aircraft Act, 1934 (22 of 1934);
(*g*)	"airport" has the same meaning as assigned to it in clause (*b*) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994);
(*h*)	"Approved vocational education course" means, —
(*i*)	a course run by an industrial training institute, or an industrial training centre affiliated to the [146] National Council for Vocational Education and Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or
(*ii*)	a Modular Employable Skill Course, approved by the [147]National Council for Vocational Education and Training , run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;
(*i*)	"arbitral tribunal" has the same meaning as assigned to it in clause (*d*) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);
(*j*)	"authorised dealer of foreign exchange" shall have the same meaning assigned to "Authorised person" in clause (*c*) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);
(*k*)	"authorised medical practitioner" means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;
(*l*)	"banking company" has the same meaning as assigned to it in clause (*a*) of section 45A of

146 Substituted by Notification No. 08/2024- Integrated Tax (Rate), dated 08-10-2024 w.e.f. 10-10-2024. Prior to it it was read as under: National Council for Vocational Training

147 Substituted by Notification No. 08/2024- Integrated Tax (Rate), dated 08-10-2024 w.e.f. 10-10-2024. Prior to it it was read as under: National Council for Vocational Training

	the Reserve Bank of India Act, 1934 (2 of 1934);
(*m*)	"brand ambassador" means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
(*n*)	"business entity" means any person carrying out business;
(*o*)	"business facilitator or business correspondent" means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;
(*p*)	"Central Electricity Authority" means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948[148]);
(*q*)	"Central Transmission Utility" shall have the same meaning as assigned to it in clause (*10*) of section 2 of the Electricity Act, 2003 (36 of 2003);
(*r*)	"charitable activities" means activities relating to—
(*i*)	public health by way of ,—
(*A*)	care or counselling of
(*I*)	terminally ill persons or persons with severe physical or mental disability,
(*II*)	persons afflicted with HIV or AIDS,
(*III*)	persons addicted to a dependence-forming substance such as narcotics drugs or alcohol;
(*B*)	public awareness of preventive health, family planning or prevention of HIV infection;
(*ii*)	advancement of religion, spirituality or yoga;
(*iii*)	advancement of educational programmes or skill development relating to,—
(*A*)	abandoned, orphaned or homeless children;
(*B*)	physically or mentally abused and traumatized persons;
(*C*)	prisoners; or
(*D*)	persons over the age of 65 years residing in a rural area;
(*iv*)	preservation of environment including watershed, forests and wildlife;
(*s*)	"clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
(*t*)	"contract carriage" has the same meaning as assigned to it in clause (*7*) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
(*u*)	"courier agency" means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;

148 Since repealed. See now section 2(6) of the Electricity Act, 2003 (36 of 2003).

(*v*)	"Customs station" shall have the same meaning as assigned to it in clause (*13*) of section 2 of the Customs Act, 1962 (52 of 1962);
(*w*)	[149][***]
(*x*)	"distributor or selling agent" means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;
(*y*)	"educational institution" means an institution providing services by way of,—
(*i*)	pre-school education and education up to higher secondary school or equivalent;
(*ii*)	education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
(*iii*)	education as a part of an approved vocational education course;
(*z*)	"electricity transmission or distribution utility" means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;
(*za*)	"e-rickshaw" means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;
[150][(*zaa*)	"financial institution" has the same meaning as assigned to it in clause (*c*) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934);]
(*zb*)	"general insurance business" has the same meaning as assigned to it in clause (*g*) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);
(*zc*)	"general public" means the body of people at large sufficiently defined by some common quality of public or impersonal nature;
(*zd*)	"goods carriage" has the same meaning as assigned to it in clause (*14*) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
[151][(*ze*)	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.]
[152][(*zf*)	"Governmental Authority" means an authority or a board or any other body,—

149 Omitted by Notification No. 6/2025-Integrated Tax (Rate), dated 16-1-2025, w.e.f. 1-4-2025. Prior to its omission it was read as ""declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;"

150 Inserted by Notification No. 29/2018-Integrated Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

*151 Substituted by Notification No. 7/2026-Integrated Tax (Rate) dated 27-10-2026, w.e.f. 1-11-2026 before it was read as under *(ze) '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, but does not include (i) an electronic commerce operator by whom the services of local delivery are provided, (ii) an electronic commerce operator through whom the services of local delivery are provided"*

**Substituted by Notification No. 16/2025-Integrated Tax (Rate) dated 17-9-2025, w.e.f. 22-9-2025 before it was read as under (ze)"goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called"*

(*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;
(*zfa*)	"Government Entity" means an authority or a board or any other body including a society, trust, corporation,
[153][(zfb)	For the purposes of entries at serial numbers 37C and 37D in the table above, 'group' means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes: a. Employer– employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws; b. Non employer– employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/ activities other than insurance.]
(*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;]
(*zg*)	"health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;
[154][(zga)	'health insurance business' means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover]
(*zh*)	"incubatee" means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;

152 Clauses (zf) and (zfa) substituted for clause (zf) by Notification No. 33/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017. Prior to its substitution, clause (zf) read as under :

'(zf)	*"governmental authority" has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);'*

153 Inserted vide Notification No. 16/2025-Integrated Tax (Rate) dated 17-9-2025, w.e.f. 22-9-2025.
154 Inserted vide Notification No. 16/2025-Integrated Tax (Rate) dated 17-9-2025, w.e.f. 22-9-2025

(*zi*)	"inland waterway" means national waterways as defined in clause (*h*) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (*b*) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);
(*zj*)	"insurance company" means a company carrying on life insurance business or general insurance business;
[155][(zja)	“insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938(4 of 1938).]
(*zk*)	"interest" means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;
(*zl*)	"legal service" means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;
(*zm*)	"life insurance business" has the same meaning as assigned to it in clause (*11*) of section 2 of the Insurance Act, 1938 (4 of 1938);
(*zn*)	"life micro-insurance product" shall have the same meaning as assigned to it in clause (*e*) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;
(*zo*)	"metered cab" means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);
(*zp*)	"national park" has the same meaning as assigned to it in clause (*21*) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);
(*zq*)	"original works" means - all new constructions:
(*i*)	all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
(*ii*)	erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;
(*zr*)	"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);
(*zs*)	"port" has the same meaning as assigned to it in clause (*q*) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15

[155] *Inserted vide Notification No. 6/2025-Integrated Tax (Rate) dated 16-1-2025, w.e.f. 16-1-2025.*

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

	the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;
[156][(zzaa)	"seed" means any plant material, including seedlings, tubers, bulbs, rhizomes, roots, cuttings, all types of grafts, tissue culture plantlets, and other vegetatively propagated material, used or intended for use in propagation or sowing, and includes – (i) seeds of cereals, coarse cereals, pulses, oilseeds, fibre crops, forage and fodder crops, green manures, sugar crops; (ii) seeds of fruits, vegetables, spices, flower crops, ornamental crops and plantation crops; and (iii) planting material.]
(*zzb*)	"senior advocate" has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);
(*zzc*)	"single residential unit" means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;
(*zzd*)	"special category States" shall mean the States as specified in sub-clause (*g*) of clause (4) of article 279A of the Constitution;
(*zze*)	"specified organisation" shall mean,—
(*i*)	Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
(*ii*)	'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);
(*zzf*)	"stage carriage" shall have the same meaning as assigned to it in clause (*40*) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
(*zzg*)	"State Electricity Board" means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948[157]);
(*zzh*)	"State Transmission Utility" shall have the same meaning as assigned to it in clause (*67*) of section 2 of the Electricity Act, 2003 (36 of 2003);
(*zzi*)	"state transport undertaking" has the same meaning as assigned to it in clause (*42*) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
(*zzj*)	"tiger reserve" has the same meaning as assigned to it in clause (*e*) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);
(*zzk*)	"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;
(*zzl*)	"trade union" has the same meaning as assigned to it in clause (*h*) of section 2 of the Trade Unions Act,1926 (16 of 1926);
(*zzm*)	"vessel" has the same meaning as assigned to it in clause (*z*) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);
(*zzn*)	"wildlife sanctuary" means a sanctuary as defined in the clause (*26*) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);

156 Inserted by Notification No. 7/2026-Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.
157 Since repealed. See now section 2(7) of the Electricity Act, 2003 (36 of 2003).

(*zzo*)	"zoo" has the same meaning as assigned to it in the clause (*39*) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);

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

(*i*)	Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter, "Section" and "Heading" in the scheme of classification of services.
(*ii*)	Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.
[158][(*iii*)	A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]
[159][(*iv*)	For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.]
[160][(*iva*)	*For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agencyfor conduct of entrance examination for admission to educational institutionsshall be treated as educational institution forthe limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.*]
[161][(*v*)	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).
(*vi*)	The term "affordable residential apartment" shall have the same meaning as assigned to it in the notification No. 8/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (*i*), dated 28th June, 2017 *vide* GSR number 683(E), dated 28th June, 2017, as amended.
(*vii*)	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).
(*viii*)	The term "project" shall mean a Real Estate Project or a Residential Real Estate Project.
(*ix*)	The term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (*zn*) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
(*x*)	The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP;
(*xi*)	The term "carpet area" shall have the same meaning as assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
(*xii*)	"an apartment booked on or before the date of issuance of completion certificate or first

158 Inserted by Notification No. 21/2017-Integrated Tax (Rate), dated 22-8-2017.
159 Inserted by Notification No. 15/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.
160 Inserted by Notification No. 1/2023-Integrated Tax (Rate), dated 28-2-2023, w.e.f. 1-3-2023.
161 Inserted by Notification No. 4/2019-Integrated Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

	occupation of the project" shall mean an apartment which meets all the following three conditions, namely,—
(*a*)	part of supply of construction of the apartment service has time of supply on or before the said date;
(*b*)	consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and
(*c*)	an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.
(*xiii*)	"floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.]

4. This notification shall come into force on the 1st day of July 2017.