

# GST STUDY & REFRESHER COURSE

## “EXEMPTION & RCM”

Organized by  
**CHAMBER OF TAX CONSULTANT**

**PRESENTED BY**

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**AN INVESTMENT IN KNOWLEDGE PAYS THE BEST RETURN**



# **FEW IMPORTANT EXEMPTION**

# Exemptions

- Notification 9/2017- Dated 20<sup>th</sup> June, 2017 Integrated Tax (Rate) notifies certain services which are exempted from GST.
- Notification 2/2017- Integrated Tax (Rate) dated 20<sup>th</sup> June, 2017 notifies certain goods which are exempt from GST.

# 1) Services by an entity registered under section 12AA of the Income-tax Act, 1961 by way of charitable activities.

“Charitable activities” means activities relating to – (Clause 2(R))

(i) public health by way of , -

(A) care or counseling of

- (I) terminally ill persons or persons with severe physical or mental disability,
- (II) persons afflicted with HIV or AIDS,
- (III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol;

(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;

# Issues

- NBTR, a Charitable Trust registered under 12AA undertake following activities at subsidized consideration
  - Gymnasium
  - Zumba
  - Naturopathy - Recognized
  - Acupuncture - Indian Council of Medical Research (Health Ministry).....Not Recognized

Whether consideration received by NBTR is liable for GST?

# Exemption

Sr. No.	Description of Service
2	Services by way of transfer of a going concern, as a whole or an independent part thereof.
4	Services by <b>Central Government, State Government, Union territory, local authority or governmental authority</b> by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.
5	Services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.

# Pure Service to CG/SG/Local Authority

- 3) 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 or a Governmental authority 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.
- Oracle Ltd providing services of Manpower supply such as Nurse, Ward Boys, Sweepers & operator to govt. hospital? Whether service provided by Oracle Ltd exempted from GST?

# Exemption

Sr. No.	Description of Service
6	<p>Services by the Central Government, State Government, Union territory or local authority <b>excluding</b> the following services—</p> <p>(a) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(c) transport of goods or passengers; or</p> <p>(d) <b>any service</b>, other than services covered under entries (a) to (c) above, <b>provided to business entities.</b></p>



# Exemption

Sr. No.	Description of Service
7	<p>Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an <b>aggregate turnover of up to twenty lakh rupees</b> (ten lakh rupees in case of a special category state) in the preceding financial year.</p> <p>Explanation.- For the purposes of this entry, it is hereby clarified that the provisions of this entry <b>shall not be applicable to-</b></p> <p>(a) services-</p> <ul style="list-style-type: none"><li>(i) by the Department of Posts 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;</li><li>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</li><li>(iii) of transport of goods or passengers; and</li></ul> <p>(b) services by way of renting of immovable property.</p>

# Exemption

Sr. No.	Description of Service
10	<p>Services received from a provider of service located in a non- taxable territory by –</p> <ul style="list-style-type: none"><li>(a) the Central Government, State Government, Union territory, a local authority, a governmental authority or <b>an individual in relation to any purpose other than commerce, industry or any other business or profession;</b></li><li>(b) an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or</li><li>(c) a person located in a non-taxable territory:</li></ul> <p>Provided that the exemption <b>shall not apply to</b> –</p> <ul style="list-style-type: none"><li>(i) online information and database access or retrieval services received by persons specified in entry (a) or entry (b); or</li><li>(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.</li></ul>

# Issue/Example



Maersk Shipping Lines - Singapore



KICM LLC - USA

Pays Freight



Delivers goods

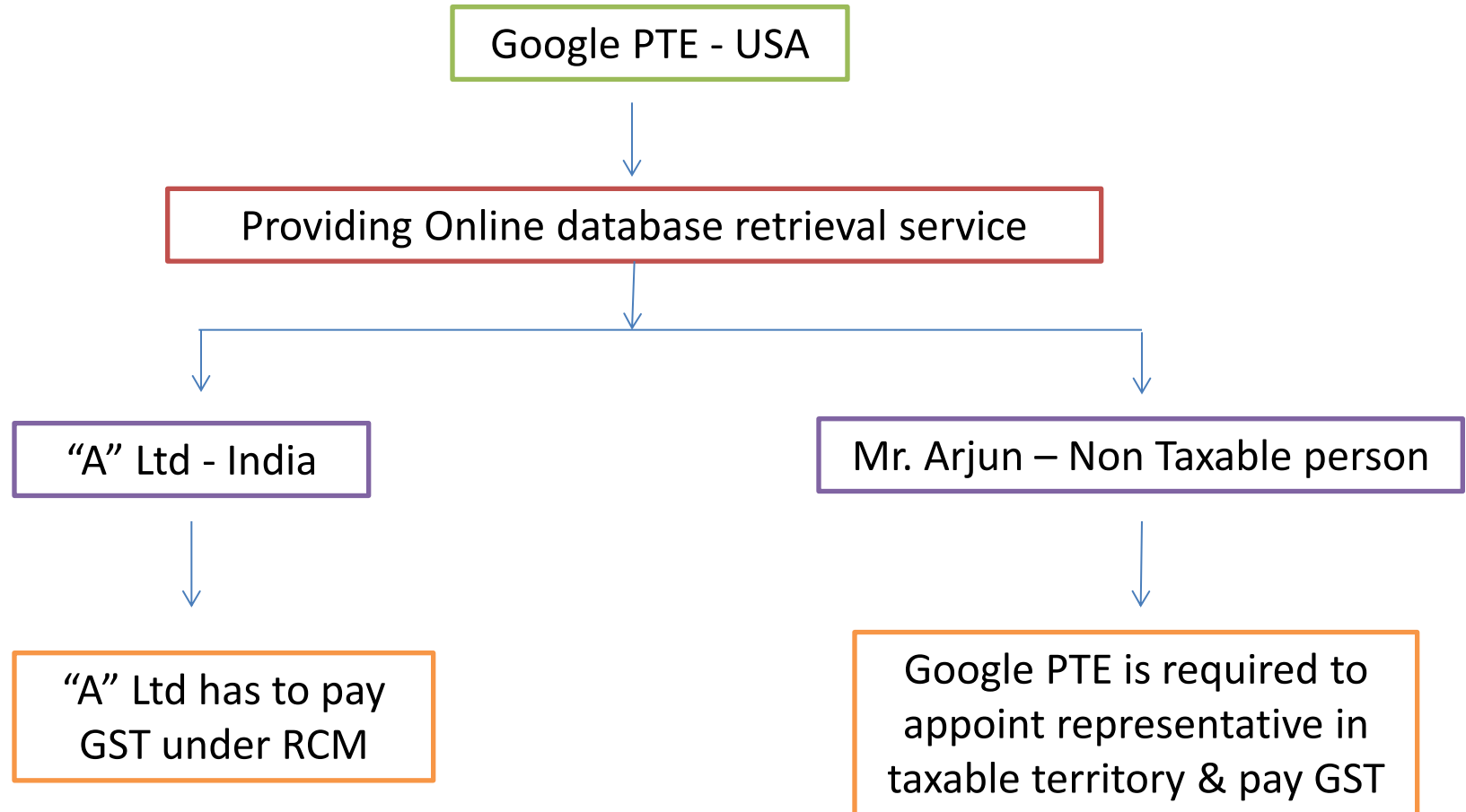


Imports raw material on  
**CIF Basis**



Whether Freight is liable for GST, if yes, who will pay the GST & on what value?

# Exemption – Issue/Example



# Issue/Example

- Entry 10 of Notification 9/2017- IGST, provides exemption for service received from Service provider located in non taxable territory by a person located in a non taxable territory **except** service by way of transport of goods by vessel from a place outside India upto customs station of clearance in India
- Entry 10 of notification 10/2017- IGST makes importer liable to pay Tax under reverse charge mechanism (RCM) for above transaction
- Section 7(5) of IGST – It is Inter state Transaction
- Thus, Reliance Ltd would require to pay IGST @ 5% on Reverse charge basis
- **Value ??**

# Exemption

Sr. No.	Description of Service
11	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.
12	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. (Entry No. 14 of 25/2012-ST erstwhile, include contract with material also)
13	Services by way of renting of residential dwelling for use as residence. (Residential premises given to Advocate/ CA /Doctor for its profession, Whether taxable ?)

# Exemption

Sr. No.	Description of Service
14	<p>Services by a person by way of-</p> <p>(a) <b>conduct</b> of any religious ceremony;</p> <p>(b) <b>renting</b> 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 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:</p> <p>Provided that nothing contained in entry (b) of this exemption shall apply to,-</p> <p>(i) renting of rooms where charges are <u>one thousand rupees or more per day</u>;</p> <p>(ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are <u>ten thousand rupees or more per day</u>;</p> <p>(iii) renting of shops or other spaces for business or commerce where charges are <u>ten thousand rupees or more per month</u>.</p>

# Exemption

Sr. No.	Description of Service
15	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below <b>one thousand rupees per day or equivalent.</b>
16	Transport of passengers, with or without accompanied belongings, by –  (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 Ben-gal;  (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.



# Issue/Example

- ITC Hotel has following tariff Structure during off season January,2018
  - Declared Tariff – Rs. 1200/- per room
  - More than 2 room booked – Rs. 900/- per room
- Mr. A book 5 rooms, whether ITC needs to charge GST on 5 rooms so booked?
- “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;**

# Issue/Example

- Sanghavi Travels Pvt Ltd plies Non-Air conditioner bus from Mulund to Vashi for a fare of Rs. 20/- per passenger.
- Whether Sanghavi Travels needs to pay GST on above transactions?
- Non A/c Contract Carriage – Clause 16 (b) exemption

# Issue/Example

- Infosys Ltd has awarded contract to Sanghavi Travels for carrying their employee in non –air conditioner bus from Mulund to Vashi on daily basis for a consolidated charges of Rs. 12,500/- per month.
- Whether Sanghavi Travels needs to pay GST on above transactions?
- Non A/c contract carriage –Charter ?

# Exemption

Sr. No.	Description of Service
19	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.
20	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.

# Exemption

Sr. No.	Description of Service
18	<p>Service of transportation of passengers, with or without accompanied belongings, by—</p> <ul style="list-style-type: none"><li>(a) railways in a class other than—<ul style="list-style-type: none"><li>(i) first class; or</li><li>(ii) an air-conditioned coach;</li></ul></li><li>(b) metro, monorail or tramway;</li><li>(c) inland waterways;</li><li>(d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and</li><li>(e) metered cabs or auto rickshaws (including e-rickshaws).</li></ul>
19	<p>Services by way of transportation of goods-</p> <ul style="list-style-type: none"><li>(a) by road except the services of—<ul style="list-style-type: none"><li>(i) a goods transportation agency;</li><li>(ii) a courier agency;</li></ul></li><li>(b) by inland waterways.</li></ul>

# Exemption

Sr. No.	Description of Service
21	<p>Services by way of transportation by rail or a vessel from one place in India to another of the following goods:</p> <ul style="list-style-type: none"><li>(a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;</li><li>(b) defence or military equipments;</li><li>(c) newspaper or magazines registered with the Registrar of Newspapers;</li><li>(d) railway equipments or materials;</li><li>(e) agricultural produce;</li><li>(f) milk, salt and food grain including flours, pulses and <b>rice</b>; and</li><li>(g) organic manure.</li></ul>

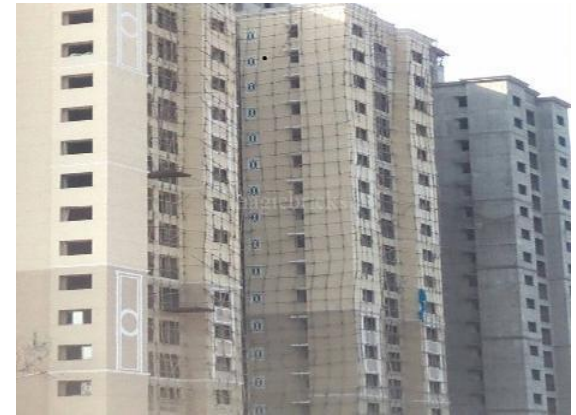
# Exemption

Sr. No.	Description of Service
22	<p>Services provided by a goods transport agency, by way of transport in a goods carriage of –</p> <ul style="list-style-type: none"><li>(a) agricultural produce;</li><li>(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;</li><li>(c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;</li><li>(d) milk, salt and food grain including flour, pulses and <b>rice</b>;</li><li>(e) <b>organic manure</b>;</li><li>(f) newspaper or magazines registered with the Registrar of Newspapers;</li><li>(g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or</li><li>(h) defence or military equipments.</li></ul>
23	<p>Services by way of giving on hire –</p> <ul style="list-style-type: none"><li>(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or</li><li>(b) to a goods transport agency, a means of transportation of goods.</li></ul>

# Issue/Example



Supplies Water



- A.V.M Water supplier enters into a contract with Marathon Builder Pvt Ltd to supply water for their site at Thane, Mumbai.
- Whether A.V.M need to pay GST on the above transaction?
- What if A.V.M water supply provides only transportation service of water from Site A to Site B ?



# Exemption

Sr. No.	Description of Service
23	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods.
24	Services by way of loading, unloading, packing, storage or warehousing of rice.

# Exemption

Sr. No.	Description of Service
28	<p>Services by way of:</p> <p>(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>E.G. Business loans, Fixed Deposit etc.</b></p> <p>(b) inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.</p>
34	<p>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.</p>

# Exemption

Sr. No.	Description of Service
35	<p>Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.</p> <p>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.</p>

# Exemption

Sr. No.	Description of Service
43	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.

## Example:

- “Kalpataru Ltd” paid Rs. 5 Crore to CIDCO as one time upfront premium for leasing a plot of land in Navi Mumbai for a period 99 years to build its residential complex.
- Whether such one time upfront premium liable to GST?

# Exemption

## 47) Service Provided by

- I. An Arbitral tribunal to-
  - I. Any Person other than Business entity; or
  - II. a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year
  
- II. 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; or
  - III. a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year
  
- III. a senior advocate by way of legal services to
  - I. any person other than a business entity; or
  - II. a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year

# Example

- Mr. Ram Gopal, a senior advocate provide consultancy service to LKP legal, a firm of advocates for Rs. 50 Lakhs.
- Whether Mr. Ram Gopal needs to discharge GST on forward charge for above transaction
- Do LKP Legal needs to pay GST under reverse charge mechanism?

# Exemption

49) Services provided by the Central Government, State Government, Union territory or local authority by way of

- registration required under any law for the time being in force
- testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force

## Example :

- ROC Filing fees
- Shop & Establishment Fees
- ROF Fees

# Exemption

Sr. No.	Description of Service
54	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.
55	Services by an organiser to any person in respect of a business exhibition held outside India.

## Example

- Participation fees collected by MCHI for organizing an annual Trade fair, at Dubai will be exempted



# Exemption

Sr. No.	Description of Service
57	<p>Services relating to <b>cultivation of plants and rearing of all life forms of animals</b>, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <ul style="list-style-type: none"><li>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</li><li>(b) supply of farm labour;</li><li>(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;</li><li>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</li><li>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</li><li>(f) agricultural extension services;</li><li>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a <b>commission agent for sale or purchase of agricultural produce</b>.</li></ul>

# Exemption

Sr. No.	Description of Service
58	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.
60	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.
64	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.

# Exemption

Sr. No.	Description of Service
69	<p>Services provided –</p> <ul style="list-style-type: none"><li>(a) by an educational institution to its students, faculty and staff;</li> <li>(b) to an educational institution, by way of,-<ul style="list-style-type: none"><li>(i) Transportation of students, faculty and staff;</li><li>(ii) Catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</li><li>(iii) Security or cleaning or house-keeping services performed in such educational institution;</li><li>(iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary:</li></ul></li></ul> <p>Provided that nothing contained in entry (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.</p>

- Housekeeping & Security service provided to commerce college??

# Exemption

Sr. No.	Description of Service
70	<p>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: –</p> <ul style="list-style-type: none"><li>(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;</li><li>(b) fellow programme in Management;</li><li>(c) five year integrated programme in Management.</li></ul>
71	<p>Services provided to a recognised sports body by-</p> <ul style="list-style-type: none"><li>(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body;</li><li>(b) another recognised sports body.</li></ul>

# Example/Issue

- Service provided by

- Umpire

- Pitch Curator

- Expert commentator

to recognized sporting event (e.g: BCCI),  
whether liable?

# Exemption

Sr. No.	Description of Service
77	<p>Services by way of-</p> <p>(a) health care services by a clinical establishment, an authorised medical practitioner or para-medics;</p> <p>(b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.</p>
79	<p>Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.</p>

# Exemption

**80)** Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution –

(a) as a trade union;

(b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or

(c) up to an amount of five thousand 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

# Example/Issue

- Kalpataru CHS Ltd collects following amounts from member per month
  - Maintenance Charges – Rs. 1,000/-
  - Sinking Fund – Rs. 900/-
  - Repair Fund – Rs. 900/-
  - Water Charges – Rs. 200/-
  - Property Tax – Rs 3,500/-
  - CAM charges – Rs. 500/-
- Whether Kalpataru CHS Ltd need to discharge GST on above charges collected from members?



# Exemption

Sr. No.	Description of Service
81	<p>Services by an artist by way of a performance in folk or classical art forms of-</p> <ul style="list-style-type: none"><li>(a) music, or</li><li>(b) dance, or</li><li>(c) theatre,</li></ul> <p>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</p>
82	<p>Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.</p>

# Exemption

Sr. No.	Description of Service
83	Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or  (b) sports by charitable entities registered under <b>section 12AA</b> of the Income-tax Act.

## Example:

- Tendulkar Academy provides training & coaching in field of cricket. They charge annual fees of Rs. 1,50,000/-.
- Whether Tendulkar Academy needs to discharge its GST liability on annual fees collected?
- Dharmesh Dance academy provides Dance training to Various students. They charge annual fees of Rs. 1,00,000/-
- 
- Whether Dharmesh Dance Academy needs to discharge its GST liability on annual fees collected?

# **REVERSE CHARGE MECHANISM**

# Reverse charge Mechanism

- Section 9(3) of CGST Act.....Tax to be **paid by recipient under RCM** on specified categories of goods or service
- Section 9(4) of CGST Act.... Tax to be **paid by recipient under RCM** on supply of goods or service by unregistered supplier.

# Reverse charge Mechanism

- Vide Notification No. 38/2017- CGST dated 13<sup>th</sup> October, 2017, central government deferred RCM under section 9(4) till 31<sup>st</sup> March, 2018.
- Amendment prospective or retrospective ??

# RCM (Not. 10/2017) – Entry 1

- Category of Supply
  - Any service supplied by any person who is located in a non-taxable territory to any person other than non-taxable online recipient
- Supplier of service
  - Any person located in a non-taxable territory
- Recipient of Service
  - Any person located in the taxable territory other than non-taxable online recipient.

# RCM (Not. 10/2017) – Entry 2

- **Category of Supply**

Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to-

- (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; or
- (d) any 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; or
- (e) any body corporate established, by or under any law; or
- (f) any partnership firm whether registered or not under any law including association of persons; or
- (g) any casual taxable person.

- **Supplier of service**

Goods Transport Agency (GTA)

# RCM (Not. 10/2017) – Entry 2

- Recipient of Service

(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; or

(d) any 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; or

(e) any body corporate established, by or under any law; or

(f) any partnership firm whether registered or not under any law including association of persons or

(g) any casual taxable person; located in the taxable territory.



# RCM (Not. 10/2017) – Entry 3

- Category of Supply
  - Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.
- Supplier of service
  - An individual advocate including a senior advocate or firm of advocates.
- Recipient of Service
  - Any business entity located in the taxable territory.

# RCM (Not. 10/2017) – Entry 4

- Category of Supply
  - Services supplied by an arbitral tribunal to a business entity.
  
- Supplier of service
  - An arbitral tribunal.
  
- Recipient of Service
  - Any business entity located in the taxable territory.

# RCM (Not. 10/2017) – Entry 5

- Category of Supply
  - Services provided by way of sponsorship to any body corporate or partnership firm.
- Supplier of service
  - Any person
- Recipient of Service
  - Any body corporate or partnership firm located in the taxable territory.

# RCM (Not. 10/2017) – Entry 6

- Category of Supply

–Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, -

(1) renting of immovable property, and

(1) services specified below-

(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority;

(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.

# RCM (Not. 10/2017) – Entry 6

- Supplier of service

- Central Government, State Government, Union territory or local authority

- Recipient of Service

- Central Government, State Government, Union territory or local authority

# RCM (Not. 10/2017) – Entry 7

- Category of Supply
  - Services supplied by a director of a company or a body corporate to the said company or the body corporate.
- Supplier of service
  - A director of a company or a body corporate
- Recipient of Service
  - The company or a body corporate located in the taxable territory

# RCM (Not. 10/2017) – Entry 8

- Category of Supply
  - Services supplied by an insurance agent to any person carrying on insurance business.
- Supplier of service
  - An insurance agent
- Recipient of Service
  - Any person carrying on insurance business, located in the taxable territory.

# RCM (Not. 10/2017) – Entry 9

- Category of Supply
  - Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.
- Supplier of service
  - A recovery agent
- Recipient of Service
  - A banking company or a financial institution or a non-banking financial company, located in the taxable territory.



# RCM (Not. 10/2017) – Entry 10

- Category of Supply
  - Services supplied by a person located in non- taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.
- Supplier of service
  - A person located in non-taxable territory
- Recipient of Service
  - Importer, as defined in clause (26) of section 2 of the Customs Act, 1962(52 of 1962), located in the taxable territory.

# RCM (Not. 10/2017) – Entry 11

- Category of Supply
  - Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.
- Supplier of service
  - Author or music composer, photographer, artist, or the like
- Recipient of Service
  - Publisher, music company, producer or the like, located in the taxable territory.

WITH KNOWLEDGE..... WE KNOW THE WORDS,  
BUT WITH EXPERIENCE..... WE KNOW THE MEANING



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