

Notice calling for feedback/ suggestions from stakeholders on Harmonization of GST Rate Schedule on Services and the Classification of Services adopted for GST

As per Notification No. 12/2017-Central Tax dated 28.06.2017, as amended by Notification No. 78/2020-Central Tax dated 15.10.2020, taxpayers having turnover up to Rs. 5 Crore in the previous financial year are required to declare classification of services at a 4-digit level and those having turnover above Rs. 5 Crore at a 6-digit level.

2. Under GST, the Scheme of Classification of services adopted is based on UNCPD (UN Central Product Classification of Goods and Services). However, while the UNCPD adopts a 5 digit classification, the classification adopted for GST is a 4-digit classification with digits 99 pre-fixed to indicate that these are services. This scheme of classification has been annexed to the Rate Notification No. 11/2017-CT(R) dated 28.06.2017.

3 In the said Notification, the GST rate schedule specifying the applicable GST rates for different services does not mention the classification of services at the six digit level. Therefore, an attempt has been made to harmonize the GST Rate Schedule with the Classification of Services with a view to promote ease of doing business. The **document annexed with this note (pages 1 to 74)** is a self-contained draft schedule of GST rates on services, in which the service code (6-digit), the description of the service and the applicable rate, along with the condition applicable, are given together. Also, the numerous conditions specified in the existing rate notification have been standardized, coded and moved to a separate table which has made the main body of the notification easier to read.

4. All are requested to kindly provide feedback/ suggestions on the annexed draft schedule of GST rates on services latest **by 31st January 2024**. The same may be mailed at the email id js-tru2@gov.in

Enclosed: Draft rate schedule of services at 6 digit level of classification

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. <>Central Tax (Rate)

New Delhi, Dated <>

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 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, and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 11/2017 –Central Tax(Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, except as respects things done or omitted to be done before such supersession, hereby notifies that the central tax, on the intra-State supply of services of description as specified in column (4) of the Schedule below, falling under Chapter, Section, Heading or Service Code (Tariff) as specified in column (2) and column (3), shall be levied at the rate as specified in the corresponding entry in column (5), subject to any of the condition(s) specified in the corresponding entry in column (6) of the said Schedule:-

Schedule

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
(1)	(2)	(3)	(4)	(5)	(6)
1	Chapter 99		All Services		
2	Section 5		Construction Services		
3	Heading 9954		Construction services		
4	Group 99541		Construction services of buildings		
5		995411	Construction services of affordable residential apartments by a promoter in a Residential Real Estate Project or Real Estate Project other than Residential Real Estate 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.	0.75	1

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
6		995412	Construction services of residential apartments other than affordable residential apartments by a promoter in a Residential Real Estate Project or Real Estate Project other than Residential Real Estate 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.	3.75	1
7		995413	Construction services of commercial apartments by a promoter in a Residential Real Estate 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.	3.75	1
8		995414	Construction of a residential apartment by a promoter in an ongoing project under any of the schemes or categories specified below in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item: - (i) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awas Yojana; (ii) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban) (iii) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (iv) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban)	6	2

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			<p>(v) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban)</p> <p>(vi) a single residential unit otherwise than as a part of a residential complex;</p> <p>(vii) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(viii) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under- (1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government;</p> <p>(ix) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;</p> <p>(x) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p>		
9		995415	<p>Construction services of :</p> <p>a. residential apartments by a promoter in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item in the manner prescribed.</p> <p>b. commercial apartments (shops, offices,</p>		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			godowns etc.) by a promoter in a REP other than RREP Explanation: Supply by way of services specified at 995411, 995412, 995413 and 995414 shall attract central tax prescribed against them in column (5) subject to conditions specified against them in column (6) and shall not be levied at the rate as specified under this entry.	9	2
10		995416	Construction services of single dwelling, multi dwelling, multi-storied residential buildings, other residential buildings such as old age homes, homeless shelters, hostels and the like, other than services specified at 995411 to 995415.	9	-
11		995417	(i) Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings (ii) Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings (iii) Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar.	9	-
12		995418	Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017	2.5	3
13		995419	Construction services of other buildings nowhere else classified including construction services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings.	9	2
14	Group 99542		General construction services of civil engineering works		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
15		995421	General construction services of highways, streets, roads, bridges and tunnels for roadways and highways	9	-
16		995422	General construction services of harbours, seaports and the like	9	-
17		995423	General construction services of long-distance underground/ overland/ submarine pipelines (gas/oil etc.), communication and electric power lines (cables); pumping stations and related works; transformer stations and related works	9	-
18		995424	General construction services of local water and sewage pipelines, electricity and communication cables and related works	9	-
19		995425	General construction services of railways, rail tracks, platforms, bridges, tunnels, electric power lines, transformer stations and other related works for railways	9	-
20		995426	General construction services of airports, airfields, runways, bridges, tunnels, electric power lines, transformer stations and other related works for airports	9	-
21		995427	General construction services of waterways, dams, water mains and lines, irrigation and other waterworks	6	4
				9	-
22		995428	Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	-
23		995429	General construction services of other civil engineering works nowhere else classified including construction services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered by service codes 995421 to 995428 above.	9	-
24	Group 99543		Site preparation services		
25		995431	Demolition services	6	4
				9	-
26		995432	Site formation and clearance services including	6	4

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			preparation services to make sites ready for subsequent construction work, test drilling and boring and core extraction, digging of trenches	9	-
27		995433	Excavating and earthmoving services	6	4
				9	-
28		995434	Water well drilling services and septic system installation services	6	4
				9	-
29		995439	Other site preparation services nowhere else classified	6	4
				9	-
30	Group 99544		Assembly and erection of prefabricated constructions		
31		995441	Installation, assembly and erection services of prefabricated buildings	9	-
32		995442	Installation, assembly and erection services of other prefabricated structures and constructions	9	-
33		995443	Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)	9	-
34		995449	Other assembly and erection services nowhere else classified	9	-
35	Group 99545		Special trade construction services		
36		995451	Pile driving and foundation services	9	-
37		995452	Building framing and roof framing services	9	-
38		995453	Roofing and waterproofing services	9	-
39		995454	Concrete services	9	-
40		995455	Structural steel erection services	9	-
41		995456	Masonry services	9	-
42		995457	Scaffolding services	9	-
43		995459	Other special trade construction services nowhere else classified	9	-
44	Group 99546		Installation services		
45		995461	Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services	9	-
46		995462	Water plumbing and drain laying services	9	-
47		995463	Heating, ventilation and air conditioning equipment installation services	9	-
48		995464	Gas fitting installation services	9	-
49		995465	Insulation services	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
50		995466	Lift and escalator installation services	9	-
51		995469	Other installation services nowhere else classified	9	-
52	Group 99547		Building completion and finishing services		
53		995471	Glazing services	9	-
54		995472	Plastering services	9	-
55		995473	Painting services	9	-
56		995474	Floor and wall tiling services	9	-
57		995475	Other floor laying, wall covering and wall papering services	9	-
58		995476	Joinery and carpentry services	9	-
59		995477	Fencing and railing services	9	-
60		995479	Other building completion and finishing services nowhere else classified	9	-
61	Section 6		Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services		
62	Heading 9961		Services in wholesale trade		
63	Group 99611		Services in wholesale trade		
64		996111	<p>Services provided for a fee or commission or on contract basis on wholesale trade</p> <p><i>Explanation-</i> This service does not include sale or purchase of goods but includes:</p> <ul style="list-style-type: none"> • Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission • Services of electronic whole sale agents and brokers • Services of whole sale auctioning houses 	9	-
65	Heading 9962		Services in retail trade		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
66	Group 99621		Services in retail trade		
67		996211	<p>Services provided for a fee or commission or on contract basis on retail trade</p> <p><i>Explanation-</i> This service does not include sale or purchase of goods but includes:</p> <ul style="list-style-type: none"> • Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate retail commercial transactions between buyers and sellers, for a fee or commission • Services of electronic retail agents and brokers • Services of retail auctioning houses 	9	-
68	Heading 9963		Accommodation, food, and beverage services		
69	Group 99631		Accommodation services		
70		996311	Supply of 'hotel accommodation' service other than those covered by SAC 996321	6	5
				9	-
71	Group 99632		Other accommodation services		
72		996321	Room or unit accommodation services provided by student residences, Hostels, Paying Guest and the like	6	5
				9	-
73	Group 99633		Food, edible preparations, alcoholic and non-alcoholic beverages serving services		
74		996331	'Restaurant service' supplied by restaurants, cafes, Hotels, Inn, Guest House, Club, canteen and similar eating facilities including takeaway services, room services and door delivery of food other than at 'specified premises'.	2.5	6
75		996332	Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at	2.5	6

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			‘specified premises’, or (b) suppliers located in ‘specified premises’.		
76		996333	Catering services in trains, flights and the like It includes: (i) supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms. (ii) Preparation or supply services of food, edible preparations, alcoholic and non-alcoholic beverages to airlines and other transportation operators	2.5	6
77		996334	Composite supply of “outdoor catering” together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than “specified premises” provided by any person other than- (a) suppliers providing “hotel accommodation” at “specified premises”, or (b) suppliers located in “specified premises”	2.5	6
78		996339	Other food, edible preparations, alcoholic and non-alcoholic beverages serving services. Explanation: (a) For the removal of doubt, it is hereby clarified that, supplies covered by SAC 996331, 996332, 996333, 996334 shall attract central tax prescribed against them in column (5) subject to conditions specified against them in column (6), which is a mandatory rate and shall not be levied at the rate as specified under this entry. (b) This entry covers supply of ‘restaurant service’ at ‘specified premises’ (c) This entry covers supply of ‘outdoor catering’, provided by suppliers providing ‘hotel accommodation’ at ‘specified premises’, or suppliers located in ‘specified premises’. (d) This entry covers composite supply of ‘outdoor catering’ together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing ‘hotel accommodation’ at	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			‘specified premises’, or suppliers located in ‘specified premises’.		
79	Heading 9964		Passenger transport services		
80	Group 99641		Local and sightseeing transportation services of passengers by land		
81		996411	Local land transport service of passengers by Railways	2.5	7
82		996412	Local land transport service of passengers by metro rail/monorail/tramway	Nil	-
83		996413	Non-scheduled local bus and coach charter services	2.5 6	8 -
84		996414	scheduled local bus and coach charter services	2.5 6	8 -
85		996415	Taxi-services including radio taxi and other similar services	2.5 6	8 -
86		996416	Local land transport service of passengers by any other motor vehicle including auto-rickshaws, three-wheelers, scooters etc.	2.5 6	8 -
87		996417	Transport services of passengers by ropeways	2.5	9
88		996418	Sightseeing transportation services by rail or road	9	-
89		996419	Other land transportation service of passengers nowhere else classified	9	-
90	Group 99642		Local and sightseeing transportation services of passengers by water and air		
91		996421	Local water transport service of passengers by ferries and the like	9	-
92		996422	Local water transport service of passengers by cruises and the like	9	-
93		996423	Sightseeing transportation services by water	9	-
94		996429	Other local and sightseeing transportation service of passengers nowhere else classified	9	-
95	Group 99643		Long-distance transport service of passengers by land		
96		996431	Long-distance transport service of passengers through rail network by railways	2.5	7

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
97		996432	Scheduled long-distance transport services of passengers through road by bus and coach services including stage carriage, contract carriage and the like	2.5	8
				6	-
98		996433	Non-scheduled long-distance transport services of passengers through road by bus and coach services including stage carriage, contract carriage and the like	2.5	8
				6	-
99		996434	Long-distance transport service of passengers by any motor vehicle other than bus including motorcab, maxicab and radio taxi	2.5	8
				6	-
100		996439	Other long distance transport service of passengers by land nowhere else specified	9	-
101	Group 99644		Long-distance transport service of passengers by water		
102		996441	Coastal water transport service of passengers by ferries and the like	9	-
103		996442	Coastal water transport service of passengers by cruise ships and the like	9	-
104		996443	Inland water transport service of passengers by ferries and the like	Nil	-
105		996444	Inland water transport service of passengers by cruise ships and the like	Nil	-
106		996445	International water transport services of passengers by ferries, cruise ships and the like	9	-
107		996449	Other long distance transport service of passengers by water nowhere else specified	9	-
108	Group 99645		Long-distance transport service of passengers by air		
109		996451	Domestic scheduled air transport service of passengers in economy class	2.5	9
110		996452	Domestic scheduled air transport service of passengers in other than economy class	6	-
111		996453	Domestic non-scheduled air transport service of passengers	2.5	10
				6	-
112		996454	International scheduled air transport service of passengers in economy class	2.5	9
113		996455	International scheduled air transport service of passengers in other than economy class	6	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
114		996456	International non-scheduled air transport service of passengers	6	-
115		996459	Other long-distance transportation service of passengers by air nowhere else specified including space transport service of passengers	9	-
116	Heading 9965		Goods Transport Services		
117	Group 99651		Land transport services of Goods		
118		996511	Road transport services of goods including letters, parcels, live animals, containers and the like in refrigerated vehicles, trucks, trailers or any other motor vehicle by a goods transport agency.	2.5	3
				6	11
119		996512	Railway transport services of goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like by other than Container Transport Operators (CTOs)	2.5	7
120		996513	Transport services via pipeline of petroleum and petroleum products including natural gas	2.5	3
121		996514	Transport services via pipeline of other chemicals, coal slurry and of other goods	9	-
122		996515	Moving services of household goods, office equipment and furniture	2.5	3
				6	11
123		996516	Road transport services of goods including letters, parcels, live animals, containers and the like in refrigerated vehicles, trucks, trailers or any other motor vehicle or in man or animal driven vehicles by any person other than a goods transport agency	Nil	-
124		996517	Railway transport services of goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like by Container Transport Operators (CTOs) other than Railways	6	-
125		996518	Transport of goods by ropeways	5	9
126		996519	Other land transport services of goods nowhere else classified	9	-
127	Group 99652		Water transport services of goods		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
128		996521	Coastal water transport services of goods by refrigerated vessels, tankers, bulk cargo vessels, container ships and the like	2.5	12
129		996522	Inland water transport services of goods by refrigerated vessels, tankers and other vessels	Nil	-
130		996523	International water transport services of goods by refrigerated vessels, tankers, bulk cargo vessels, container ships and the like	2.5	12
131	Group 99653		Air and Space transport services of goods		
132		996531	Domestic air and space transport services of letters and parcels and other goods	9	-
133		996532	International air and space transport services of letters and parcels and other goods		
134	Group 99654		Multimodal Transport of goods from a place in India to another place in India		
135		996540	Multimodal Transport of goods from a place in India to another place in India	6	-
136	Heading 9966		Rental services of transport vehicles with operators		
137	Group 99660		Rental services of road vehicles with operators		
138		996601	Rental services of buses and coaches with operator	2.5 6	8 -
139		996602	Rental services of trucks, trailers or any other vehicle used for carrying goods with operator	6	-
140		996603	Rental services of other motor vehicles including motor cab or maxicab with operator	2.5 6	8 -
141		996604	Rental services of passenger vessels with operator	9	-
142		996605	Rental services of goods vessels with operator	2.5	12
143		996606	Rental service of passenger aircraft with operator	9	-
144		996607	Rental service of goods aircraft with operator	9	-
145		996609	Rental service of transport vehicles with operators nowhere else specified	9	-
146	Heading 9967		Supporting services in transport		
147	Group 99671		Cargo handling services		
148		996711	Container handling services	9	-
149		996712	Customs house agent services	9	-
150		996713	Clearing and forwarding services	9	-
151		996719	Other cargo and baggage handling services	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
152	Group 99672		Storage and warehousing services		
153		996721	Refrigerated storage services	9	-
154		996722	Bulk liquid or gas storage services	9	-
155		996729	Other storage and warehousing services	9	-
156	Group 99673		Supporting services for railway transport		
157		996731	Railway pushing or towing services	9	-
158		996739	Other supporting services for railway transport nowhere else classified	9	-
159	Group 99674		Supporting services for road transport		
160		996741	Bus station services	9	-
161		996742	Operation services of national highways, state highways, expressways, roads and streets; bridges and tunnel operation services	9	-
162		996743	Parking lot services	9	-
163		996744	Towing services for commercial and private vehicles	9	-
164		996749	Other supporting services for road transport nowhere else classified	9	-
165	Group 99675		Supporting services for water transport (coastal, transoceanic and inland waterways)		
166		996751	Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like	9	-
167		996752	Pilotage and berthing services	9	-
168		996753	Vessel salvage and refloating services	9	-
169		996754	Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts	2.5	
170		996759	Other supporting services for water transport nowhere else classified	9	-
171	Group 99676		Supporting services for air or space transport		
172		996761	Airport operation services (excluding cargo handling)	9	-
173		996762	Air traffic control services	9	-
174		996763	Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts	2.5	

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
175		996768	Other supporting services for air transport	9	-
176		996769	Supporting services for space transport	9	-
177	Group 99679		Other supporting transport services		
178		996791	Goods transport agency services for road transport	9	-
179		996792	Goods transport agency services for other modes of transport	9	-
180		996793	Other goods transport services	9	-
181		996799	Other supporting transport services nowhere else classified	9	-
182	Heading 9968		Postal and courier services		
183	Group 99681		Postal and courier services		
184		996811	Postal services including post office counter services, mail box rental services	9	-
185		996812	Courier services	9	-
186		996813	Local delivery services	9	-
187		996819	Other Delivery Services nowhere else classified	9	-
188	Heading 9969		Electricity, gas, water and other distribution services		
189	Group 99691		Electricity and gas distribution services		
190		996911	Electricity transmission or distribution services	9	-
191		996912	Gas distribution services	9	-
192	Group 99692		Water distribution and other services		
193		996921	Water distribution services	9	-
194		996922	Services involving distribution of steam, hot water and air conditioning supply and the like	9	-
195		996929	Other distribution services nowhere else classified	9	-
196	Section 7		Financial and related services; real estate services; and rental and leasing services		
197	Heading 9971		Financial and related services		
198	Group 99711		Financial services (except investment banking, insurance services and pension services)		
199		997111	Central banking services	9	-
200		997112	Deposit services	9	-
201		997113	Credit-granting services including stand-by commitment, guarantees and securities	9	-
202		997114	Financial leasing services	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
203		997115	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
204		997116	Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
205		997119	Other financial services (except investment banking, insurance services and pension services)	9	-
206	Group 99712		Investment banking services		
207		997120	Investment banking services		
208	Group 99713		Insurance and pension services (excluding reinsurance services)		
209		997131	Pension services	9	-
210		997132	Life insurance services	9	-
211		997133	Accident and health insurance services	9	-
212		997134	Motor vehicle insurance services	9	
213		997135	Service of third party insurance of “goods carriage”	6	-
214		997136	Marine, aviation, and other transport insurance services	9	-
215		997137	Freight insurance services and travel insurance services	9	-
216		997138	Other property insurance services	9	-
217		997139	Other non-life insurance services	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
218	Group 99714		Reinsurance services		
219		997141	Life reinsurance services	9	-
220		997142	Accident and health reinsurance services	9	-
221		997143	Motor vehicle reinsurance services	9	-
222		997144	Marine, aviation and other transport reinsurance services	9	-
223		997145	Freight reinsurance services	9	-
224		997146	Other property reinsurance services	9	-
225		997149	Other non-life reinsurance services	9	
226	Group 99715		Services auxiliary to financial services (other than to insurance and pensions)		
227		997151	Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services	9	-
228		997152	Brokerage and related securities and commodities services including commodity exchange services	9	-
229		997153	Portfolio management services except pension funds	9	-
230		997154	Trust and custody services	9	-
231		997155	Services related to the administration of financial markets	9	-
232		997156	Financial consultancy services	9	
233		997157	Foreign exchange services	9	-
234		997158	Financial transactions processing and clearing house services	9	-
235		997159	Other services auxiliary to financial services (<i>other than to insurance and pensions</i>)	9	-
236	Group 99716		Services auxiliary to insurance and pensions		
237		997161	Services auxiliary to insurance and pensions		
238		997162	Insurance claims adjustment services	9	-
239		997163	Actuarial services	9	-
240		997164	Pension fund management services	9	-
241		997169	Other services auxiliary to insurance and pensions	9	
242	Group 99717		Services of holding financial assets		-
243		997171	Services of holding equity of subsidiary companies	9	-
244		997172	Services of holding securities and other assets of trusts and funds and similar financial entities	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
245	Heading 9972		Real estate services		
246	Group 99721		Real estate services involving owned or leased property		
247		997211	Rental or leasing services involving own or leased residential property	9	-
248		997212	Rental or leasing services involving own or leased non-residential property	9	-
249		997213	Trade services of buildings	9	-
250		997214	Trade services of time-share properties	9	-
251		997215	Trade services of vacant and subdivided land	9	-
252		997219	Other real estate services involving owned or leased property	9	-
253	Group 99722		Real estate services on a fee or commission basis or on contract basis		
254		997221	Property management services on a fee or commission basis or on contract basis	9	-
255		997222	Building sales on a fee or commission basis or on contract basis	9	-
256		997223	Land sales on a fee or commission basis or on contract basis	9	-
257		997224	Real estate appraisal services on a fee or commission basis or on contract basis	9	-
258		997229	Other real estate services on a fee or commission basis or on contract basis	9	-
259	Group 99723		Transfer of development rights, FSI or additional FSI		
260		997231	Services by way of grant of development rights, FSI or additional FSI	9	
261	Heading 9973		Leasing or rental services [without]² operator		
262	Group 99731		Leasing or rental services concerning machinery and equipment [without]² operator		
263		997311	Leasing or rental services concerning transport equipment including containers, without operator	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
264		997312	Leasing or rental services concerning agricultural machinery and equipment without operator	Same rate of central tax as on supply of	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
				like goods involving transfer of title of goods	
265		997313	Leasing or rental services concerning construction machinery and equipment without operator	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
266		997314	Leasing or rental services concerning office machinery and equipment (except computers) without operator	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
267		997315	Leasing or rental services concerning computers without operators	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
268		997316	Leasing or rental services concerning telecommunications equipment without operator	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
269		997317	Leasing or rental services concerning other machinery and equipment without operator	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
270		997318	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
				supply of like goods involving transfer of title in goods	
271		997319	Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
272	Group 99732		Leasing or rental services concerning other goods		
273		997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (home entertainment equipment)	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
274		997322	Leasing or rental services concerning video tapes and disks (home entertainment equipment)	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
275		997323	Leasing or rental services concerning furniture and other household appliances	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
276		997324	Leasing or rental services concerning pleasure and leisure equipment	Same rate of central tax as on supply of like goods involving	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
				transfer of title of goods	
277		997325	Leasing or rental services concerning household linen, textiles, clothing, and footwear.	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
278		997326	Leasing or rental services concerning do-it-yourself machinery and equipment	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
279		997327	Leasing or rental services concerning other goods	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
280		997328	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title of goods	-
281		997329	Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
282	Group 99733		Licensing services for the right to use intellectual property and similar products		
283		997331	Licensing services for the right to use computer software and databases	9	-
284		997332	Licensing services for the right to broadcast and	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			show original films, sound recordings, radio and television programme and the like		
285		997333	Licensing services for the right to reproduce original art works	9	-
286		997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals	9	-
287		997335	Licensing services for the right to use research and development products	9	-
288		997336	Licensing services for the right to use trademarks and franchises	9	-
289		997337	Licensing services for the right to use minerals including its exploration and evaluation	9	-
290		997338	Licensing services for right to use other natural resources including telecommunication spectrum	9	-
291		997339	Licensing services for the right to use other intellectual property products and other resources nowhere else classified	9	-
292	Section 8		Business and Production Services		
293	Heading 9981		Research and development services		
294	Group 99811		Research and experimental development services in natural sciences and engineering		
295		998111	Research and experimental development services in natural sciences	9	-
296		998112	Research and experimental development services in engineering and technology	9	-
297		998113	Research and experimental development services in medical sciences and pharmacy	9	-
298		998114	Research and experimental development services in agricultural sciences	9	-
299	Group 99812		Research and experimental development services in social sciences and humanities		
300		998121	Research and experimental development services in social sciences	9	-
301		998122	Research and experimental development services in humanities	9	-
302	Group 99813		Interdisciplinary research services		
303		998130	Interdisciplinary research and experimental development services	9	-
304	Group 99814		Research and development originals		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
305		998141	Research and development originals in pharmaceuticals	9	-
306		998142	Research and development originals in agriculture	9	-
307		998143	Research and development originals in biotechnology	9	-
308		998144	Research and development originals in computer related sciences	9	-
309		998149	Research and development originals in other fields nowhere else classified	9	-
310	Heading 9982		Legal and accounting services		
311	Group 99821		Legal services		
312		998211	Legal advisory and representation services concerning criminal law	9	-
313		998212	Legal advisory and representation services concerning other fields of law	9	-
314		998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights	9	-
315		998214	Legal documentation and certification services concerning other documents	9	-
316		998215	Arbitration and conciliation services	9	-
317		998219	Other legal services nowhere else classified	9	-
318	Group 99822		Accounting, auditing and bookkeeping services		
319		998221	Financial auditing services	9	-
320		998222	Accounting and bookkeeping services	9	-
321		998223	Payroll services	9	-
322		998229	Other similar services nowhere else classified	9	-
323	Group 99823		Tax consultancy and preparation services		
324		998231	Corporate tax consulting and preparation services	9	-
325		998232	Individual tax preparation and planning services	9	-
326		998239	Other tax consultancy and preparation services	9	-
327	Group 99824		Insolvency and receivership services		
328		998240	Insolvency and receivership services	9	-
329	Heading 9983		Other professional, technical and business services		
330	Group 99831		Management consulting and management services; information technology services		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
331		998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management	9	-
332		998312	Business consulting services including public relations services	9	-
333		998313	Information technology consulting and support services	9	-
334		998314	Information technology design and development services	9	-
335		998315	Hosting and information technology infrastructure provisioning services	9	-
336		998316	Information technology infrastructure and network management services	9	-
337		998319	Other information technology services nowhere else classified	9	-
338	Group 99832		Architectural services, urban and land planning and landscape architectural services		
339		998321	Architectural advisory services	9	-
340		998322	Architectural services for residential building projects	9	-
341		998323	Architectural services for non-residential building projects	9	-
342		998324	Historical restoration architectural services	9	-
343		998325	Urban planning services	9	-
344		998326	Rural land planning services	9	-
345		998327	Project site master planning services	9	-
346		998328	Landscape architectural services and advisory services	9	-
347		998329	Other architectural services, urban and land planning and landscape architectural services	9	-
348	Group 99833		Engineering services		
349		998331	Engineering advisory services	9	-
350		998332	Engineering services for building projects	9	-
351		998333	Engineering services for industrial and manufacturing projects	9	-
352		998334	Engineering services for transportation projects	9	-
353		998335	Engineering services for power projects	9	-
354		998336	Engineering services for telecommunications and broadcasting projects	9	-
355		998337	Engineering services for waste management projects (hazardous and non-hazardous), for water,	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			sewerage and drainage projects		
356		998338	Project management services for construction projects	9	-
357		998339	Engineering services for other projects nowhere else classified	9	-
358	Group 99834		Scientific and other technical services		
359		998341	Geological and geophysical consulting services	9	-
360		998342	Subsurface surveying services	9	-
361		998343	Mineral exploration and evaluation	9	-
362		998344	Surface surveying and map-making services	9	
363		998345	Weather forecasting and meteorological services	9	-
364		998346	Technical testing and analysis services	9	-
365		998347	Certification of ships, aircraft, dams, and the like	9	-
366		998348	Certification and authentication of works of art	9	-
367		998349	Other technical and scientific services nowhere else classified	9	-
368	Group 99835		Veterinary services		
369		998351	Veterinary services for pet animals	9	-
370		998352	Veterinary services for livestock	9	-
371		998359	Other veterinary services nowhere else classified	9	-
372	Group 99836		Advertising services and provision of advertising space or time		
373		998361	Advertising Services	9	-
374		998362	Purchase or sale of advertising space or time, on commission	9	-
375		998363	Sale of advertising space in print media	2.5	-
376		998364	Sale of television and radio advertising time	9	-
377		998365	Sale of internet advertising space	9	-
378	May check with n/f	998366	Sale of other advertising space or time	9	-
379	Group 99837		Market research and public opinion polling services		
380		998371	Market research services	9	-
381		998372	Public opinion polling services	9	-
382	Group 99838		Photography and videography and their processing services		
383		998381	Portrait photography services	9	-
384		998382	Advertising and related photography services	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
385		998383	Event photography and event videography services	9	-
386		998384	Specialty photography services	9	
387		998385	Restoration and retouching services of photography	9	-
388		998386	Photographic and videographic processing services	9	-
389		998389	Other photography and videography and their processing services nowhere else classified	9	-
390	Group 99839		Other professional, technical and business services		
391		998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services	9	-
392		998392	Design originals	9	-
393		998393	Scientific and technical consulting services	9	-
394		998394	Original compilations of facts or information	9	-
395		998395	Translation and interpretation services	9	-
396		998396	Trademarks and franchises	9	-
397		998397	Sponsorship services and brand promotion services	9	-
398		998399	Other professional, technical and business services nowhere else classified	9	-
399	Heading 9984		Telecommunications, broadcasting and information supply services		
400	Group 99841		Telephony and other telecommunications services		
401		998411	Carrier services	9	-
402		998412	Fixed telephony services	9	-
403		998413	Mobile telecommunications services	9	-
404		998414	Private network services	9	-
405		998415	Data transmission services	9	-
406		998419	Other telecommunications services including fax services, telex services nowhere else classified	9	-
407	Group 99842		Internet telecommunications services		
408		998421	Internet backbone services	9	-
409		998422	Internet access services in wired and wireless mode	9	-
410		998423	Fax, telephony over the internet	9	-
411		998424	Audio conferencing and video conferencing over	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			the internet		
412		998429	Other internet telecommunications services nowhere else classified	9	-
413	Group 99843		On-line content services		
414		998431	On-line text based information such as online books other than e-books, newspapers, periodicals,-directories and the like	9	-
415		998432	On-line audio content	9	-
416		998433	On-line video content	9	-
417		998434	Software downloads	9	-
418		998435	Supply consisting only of e-book. Explanation. - For the purposes of this notification, “e-books” means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
419		998439	Other on-line contents nowhere else classified	9	-
420	Group 99844		News agency services		
421		998441	News agency services to newspapers and periodicals	9	-
422		998442	Services of independent journalists and press photographers	9	-
423		998443	News agency services to audiovisual media	9	-
424	Group 99845		Library and archive services		
425		998451	Library services	9	-
426		998452	Operation services of public archives including digital archives	9	-
427		998453	Operation services of historical archives including digital archives	9	-
428	Group 99846		Broadcasting, programming and programme distribution services		
429		998461	Radio broadcast originals	9	-
430		998462	Television broadcast originals	9	-
431		998463	Radio channel programmes	9	-
432		998464	Television channel programmes	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
433		998465	Broadcasting services	9	-
434		998466	Home programme distribution services	9	-
435		998469	Other broadcasting, programming and programme distribution services	9	-
436	Heading 9985		Support services		
437	Group 99851		Employment services including personnel search, referral service and labour supply service		
438		998511	Executive or retained personnel search services	9	-
439		998512	Permanent placement services, other than executive search services	9	-
440		998513	Contract staffing services	9	-
441		998514	Temporary staffing services	9	
442		998515	Long-term staffing (pay rolling) services	9	-
443		998516	Temporary staffing-to-permanent placement services	9	-
444		998517	Co-employment staffing services	9	-
445		998519	Other employment and labour supply services nowhere else classified	9	-
446	Group 99852		Investigation and security services		
447		998521	Investigation services	9	-
448		998522	Security consulting services	9	-
449		998523	Security systems services	9	-
450		998524	Armoured car services	9	
451		998525	Guard services	9	-
452		998526	Training of guard dogs	9	-
453		998527	Polygraph services	9	-
454		998528	Fingerprinting services	9	-
455		998529	Other investigation & security services nowhere else classified	9	-
456	Group 99853		Cleaning services		
457		998531	Disinfecting and exterminating services	2.5	13
				9	-
458		998532	Window cleaning services	2.5	13
				9	-
459		998533	General cleaning services	2.5	13
				9	-
460		998534	Specialised cleaning services for reservoirs and tanks	2.5	13
				9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
461		998535	Sterilisation of objects or premises (operating rooms)	2.5	13
				9	-
462		998536	Furnace and chimney cleaning services	2.5	13
				9	-
463		998537	Exterior cleaning of buildings of all types	2.5	13
				9	-
464		998538	Cleaning of transportation equipment	2.5	13
				9	-
465		998539	Other cleaning services nowhere else classified	2.5	13
				9	-
466	Group 99854		Packaging services		
467		998541	Packaging services of goods for others	9	-
468		998542	Parcel packing and gift wrapping	9	-
469		998543	Coin and currency packing services	9	-
470		998549	Other packaging services nowhere else classified	9	-
471	Group 99855		Travel arrangement, tour operator and related services		
472		998551	Reservation services for transportation	9	-
473		998552	Reservation services for accommodation, cruises and package tours	9	-
474		998553	Reservation services for convention centres, congress centres and exhibition halls	9	-
475		998554	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services	9	-
476		998555	Tour operator services	2.5	14
477		998556	Tourist guide services	9	-
478		998557	Tourism promotion and visitor information services	9	-
479		998559	Other travel arrangement and related services nowhere else classified	9	-
480	Group 99859		Other support services		
481		998591	Credit reporting and rating services	9	-
482		998592	Collection agency services	9	-
483		998593	Telephone-based support services	9	-
484		998594	Combined office administrative services	9	

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
485		998595	Specialised office support services such as duplicating services, mailing services, document preparation and the like	9	-
486		998596	Events, exhibitions, conventions and trade shows organisation and assistance services	9	-
487		998597	Landscape care and maintenance services	9	-
488		998599	Other support services nowhere else classified	2.5	15
				9	-
489	Heading 9986		Support services to agriculture, hunting, forestry, fishing, mining and utilities		-
490	Group 99861		Support services to agriculture, hunting, forestry and fishing		
491		998611	Support services to agriculture, forestry, fishing, animal husbandry Explanation: Support services to agriculture, forestry, fishing, animal husbandry mean - (i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce;	Nil	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			(f)agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce. (h) services by way of fumigation in a warehouse of agricultural produce		
492		998612	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	-
493		998613	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	-
494		998619	Other Support services to agriculture, hunting, forestry and fishing	9	-
495	Group 99862		Support services to mining		
496		998621	Support services to exploration , mining or drilling of petroleum crude or natural gas or both	6	-
497		998622	Other support services to mining	9	-
498	Group 99863		Support services to electricity, gas and water distribution		
499		998631	Support services to electricity transmission and distribution	9	-
500		998632	Support services to gas distribution	9	-
501		998633	Support services to water distribution	9	-
502		998634	Support services to distribution services of steam, hot water and air- conditioning supply	9	-
503		998635	Other support services to electricity , gas and water distribution	9	-
504	Heading 9987		Maintenance, repair and installation (except construction) services		
505	Group 99871		Maintenance and repair services of fabricated metal products, machinery and	9	

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			equipment		
506		998711	Maintenance and repair services of fabricated metal products, except machinery and equipment	9	-
507		998712	Maintenance and repair services of office and accounting machinery , computers and peripheral equipment	9	-
508		998713	Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts	2.5	
509		998714	Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts of ships and other vessels	2.5	
510		998715	Maintenance and repair services of transport machinery and equipment other than those covered by 998713 & 998714	9	-
511		998716	Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	6
512		998717	Maintenance and repair services of telecommunication equipment and apparatus	9	-
513		998718	Maintenance and repair services of elevators and escalators, commercial and industrial machinery	9	-
514		998719	Maintenance and repair services of other machinery and equipment	9	-
515	Group 99872		Repair services of other goods		
516		998721	Repair services of footwear and leather goods	9	-
517		998722	Repair services of watches, clocks and jewellery	9	-
518		998723	Repair services of garments and household textiles	9	-
519		998724	Repair services of furniture	9	-
520		998725	Repair services of bicycles	9	-
521		998726	Maintenance and repair services of musical instruments	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
522		998727	Repair services for photographic equipment and cameras	9	-
523		998729	Maintenance and repair services of other goods nowhere else classified	9	-
524	Group 99873		Installation services (other than construction)	9	
525		998731	Installation services of fabricated metal products, except machinery and equipment	9	-
526		998732	Installation services of industrial, manufacturing and service industry machinery and equipment	9	-
527		998733	Installation services of office and accounting machinery and computers	9	-
528		998734	Installation services of radio, television and communications equipment and apparatus	9	-
529		998735	Installation services of professional medical machinery and equipment, and precision and optical instruments	9	-
530		998736	Installation services of electrical machinery and apparatus nowhere else classified	9	-
531		998739	Installation services of other goods nowhere else classified	9	-
532	Heading 9988		Manufacturing services on physical inputs (goods) owned by others		
533	Group 99881		Food, beverage and tobacco manufacturing services		
534		998811	Services by way of job work in relation to meat and meat products	2.5	-
535		998812	Services by way of job work in relation to fish and fish products	2.5	-
536		998813	Services by way of job work in relation to fruits and vegetables and their products	2.5	-
537		998814	Services by way of job work in relation to dairy products	2.5	-
538		998815	Services by way of job work in relation to all other food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975	2.5	-
539		998816	Services by way of jobwork in relation to all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter	2.5	-
540		998817	Services by way of jobwork in relation to	2.5	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			manufacture of beverages other than alcoholic liquor for human consumption		
541		998818	Services by way of jobwork in relation to manufacture of tobacco and tobacco products	6	-
542		998819	Food, beverage and tobacco manufacturing services other than services by way of job work specified above	9	-
543	Group 99882		Textile, wearing apparel and leather manufacturing services		
544		998821	Services by way of jobwork in relation to textile/textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act,1975	2.5	-
545		998822	Tailoring services other than by way of jobwork	2.5	-
546		998823	Services by way of jobwork in relation to leather and leather products	6	-
547		998829	Textile, wearing apparel and leather manufacturing services other than services by way of job work specified above.	9	-
548	Group 99883		Wood and paper manufacturing services		
549		998831	Services by way of job work in relation to wood and wood products	6	-
550		998832	Services by way of job work in relation to paper and paper products	6	-
551		998839	Wood and paper manufacturing services other than services by way of job work specified above	9	-
552	Group 99884		Petroleum, chemical and pharmaceutical product manufacturing services		
553		998841	Services by way of jobwork in relation to coke and refined petroleum products	6	-
554		998842	Services by way of jobwork in relation to chemical products	6	-
555		998843	Services by way of jobwork in relation to pharmaceutical products	6	-
556		998849	Petroleum, chemical and pharmaceutical products manufacturing services other than services by way of job work specified above	9	-
557	Group 99885		Rubber, plastic and other non-metallic mineral product manufacturing service		
558		998851	Services by way of job work in relation to Rubber and rubber products	6	-
559		998852	Services by way of job work in relation to Plastic and plastic products	6	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
560		998853	Services by way of job work in relation to other non-metallic mineral and their products	6	-
561		998859	Rubber, plastic and other non-metallic mineral product manufacturing services, other than services by way of job work specified above.	9	-
562	Group 99886		Basic metal manufacturing services		
563		998861	Services by way of job work in relation to basic metals	6	-
564		998869	Basic metal manufacturing services, other than services by way of job work specified above	9	-
565	Group 99887		Fabricated metal product, machinery and equipment manufacturing services		
566		998871	Services by way of job work in relation to structural metal product, tank, reservoir and steam generator	6	-
567		998872	Services by way of job work in relation to weapon and ammunition	6	-
568		998873	Services by way of job work in relation to other fabricated metal products and metal treatment services	6	-
569		998874	Services by way of job work in relation to computer, electronic and optical products	6	-
570		998875	Services by way of job work in relation to electrical equipments	6	-
571		998876	Services by way of job work in relation to General-purpose machinery nowhere else classified	6	-
572		998877	Services by way of job work in relation to Special-purpose machinery	6	-
573		998879	Fabricated metal product, machinery and equipment manufacturing services, other than services by way of job work specified above	9	-
574	Group 99888		Transport equipment manufacturing services		
575		998881	Services by way of job work in relation to Motor vehicle and trailer manufacturing other than services by way of job work in relation to bus body building	6	-
576		998882	Services by way of job work in relation to other transport equipment manufacturing other than services by way of job work in relation to bus body building	6	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
577		998883	Services by way of job work in relation to bus body building <i>Explanation-</i> For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.	9	
578		998889	Transport equipment manufacturing services, other than job work services specified above	9	-
579	Group 99889		Other manufacturing services		
580		998891	Services by way of any treatment or process on goods belonging to another person, including by way of job work, in relation to (a) printing of newspapers, (b) printing of books, journals and periodicals and (c) printing of all goods falling under Chapter 48 or 49 which attract CGST at 2.5%	2.5	-
581		998892	Services by way of any treatment or process on goods belonging to another person, including by way of job work, in relation to printing of all goods falling under Chapter 48 or 49 which attract CGST at 6%	6	-
582		998893	Services by way of job work in relation to diamonds falling under Chapter 71	0.75	-
583		998894	Services by way of job work in relation to all products other than diamonds falling under Chapter 71	2.5	-
584		998895	Services by way of job work in relation to manufacture of umbrella.	6	-
585		998896	Services by way of job work in relation to manufacture of handicrafts.	2.5	-
586		998897	Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	9	-
587		998898	Other Job work services nowhere else classified	6	-
588		998899	Other manufacturing services nowhere else classified	9	-
589	Heading 9989		Other manufacturing services; publishing, printing and reproduction services; materials recovery services		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
590	Group 99891		Publishing, printing, and reproduction services		
591		998911	Publishing, on a fee or contract basis	9	-
592		998912	Printing and reproduction services of recorded media, on a fee or contract basis	9	-
593	Group 99892		Moulding, pressing, stamping, extruding and similar plastic manufacturing services		
594		998920	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	9	-
595	Group 99893		Casting, forging, stamping and similar metal manufacturing services		
596		998931	Iron and steel casting services	9	-
597		998932	Non-ferrous metal casting services	9	-
598		998933	Metal forging, pressing, stamping, roll forming and powder metallurgy services	9	-
599	Group 99894		Materials recovery (recycling) services, on a fee or contract basis		
600		998941	Metal waste and scrap recovery (recycling) services, on a fee or contract basis	9	-
601		998942	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis	9	-
602	Group 99895		Other manufacturing services; publishing, printing and reproduction services; materials recovery services		
603		998950	Other manufacturing services; publishing, printing and reproduction services; materials recovery services nowhere else classified	9	-
604	Heading 9991		Public administration and other services provided to the community as a whole; compulsory social security services		
605	Group 99911		Administrative services of the government		
606		999111	Overall Government public services	9	-
607		999112	Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service	9	-
608		999113	Public administrative services related to the more efficient operation of business	9	-
609		999119	Other administrative services of the government nowhere else classified	9	-
610	Group 99912		Public administrative services provided to the community as a whole		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
611		999121	Public administrative services related to External Affairs, Diplomatic and Consular services abroad	9	-
612		999122	Services related to foreign economic aid	9	-
613		999123	Services related to foreign military aid	9	-
614		999124	Military defence services	9	-
615		999125	Civil defence services	9	-
616		999126	Police and fire protection services	9	-
617		999127	Public administrative services related to law courts	9	-
618		999128	Administrative services related to the detention or rehabilitation of criminals	9	-
619		999129	Other Public administrative services provided to the community as a whole.	9	-
620	Group 99913		Administrative services related to compulsory social security schemes		
621		999131	Administrative services related to sickness, maternity or temporary disablement benefit schemes	9	-
622		999132	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees	9	-
623		999133	Administrative services related to unemployment compensation benefit schemes	9	-
624		999134	Administrative services related to family and child allowance programmes	9	-
625		999139	Other administrative services related to compulsory social security schemes	9	-
626	Heading 9992		Education services		
627	Group 99921		Pre-primary education services		
628		999210	Pre-primary education services	9	-
629	Group 99922		Primary education services		
630		999220	Primary education services	9	-
631	Group 99923		Secondary Education Services		
632		999231	Secondary education services, general	9	-
633		999232	Secondary education services, technical and vocational	9	-
634	Group 99924		Higher education services		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
635		999241	Higher education services, general	9	-
636		999242	Higher education services, technical	9	-
637		999243	Higher education services, vocational	9	-
638		999249	Other higher education services	9	-
639	Group 99925		Specialised education services		
640		999250	Specialised education services	9	-
641	Group 99929		Other education and training services and educational support services		
642		999291	Cultural education services	9	-
643		999292	Sports and recreation education services	9	-
644		999293	Commercial training and coaching services	9	-
645		999294	Other education and training services nowhere else classified	9	-
646		999295	Services involving conduct of examination for admission to educational institutions	9	-
647		999299	Other educational support services	9	-
648	Heading 9993		Human health and social care services		
649	Group 99931		Human health services		
650		999311	Inpatient services	9	-
651		999312	<i>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.</i>	2.5	3
652		999313	Medical and dental services	9	-
653		999314	Childbirth and related services	9	-
654		999315	Nursing and physiotherapeutic services	9	-
655		999316	Ambulance services	9	-
656		999317	Medical laboratory and diagnostic-imaging services	9	-
657		999318	Blood, sperm and organ bank services	9	-
658		999319	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture and the like	9	-
659	Group 99932		Residential care services for the elderly and disabled		
660		999321	Residential health-care services other than by	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			hospitals		
661		999322	Residential care services for the elderly and persons with disabilities	9	-
662	Group 99933		Other social services with accommodation		
663		999331	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse	9	-
664		999332	Other social services with accommodation for children	9	-
665		999333	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse	9	-
666		999334	Other social services with accommodation for adults	9	-
667	Group 99934		Social services without accommodation for the elderly and disabled		
668		999341	Vocational rehabilitation services	9	-
669		999349	Other social services without accommodation for the elderly and disabled nowhere else classified	9	-
670	Group 99935		Other social services without accommodation		
671		999351	Child day-care services	9	-
672		999352	Guidance and counseling services nowhere else classified related to children	9	-
673		999353	Welfare services without accommodation	9	-
674		999359	Other social services without accommodation	9	-
675	Heading 9994		Sewage and waste collection, treatment and disposal and other environmental protection services		
676	Group 99941		Sewerage, sewage treatment and septic tank cleaning services		
677		999411	Services by way of treatment of effluents by a Common Effluent Treatment Plant	6	-
678		999412	Sewerage and sewage treatment services	9	-
679		999413	Septic tank emptying and cleaning services	9	-
680		999419	Other sewerage, sewage treatment and septic tank cleaning services	9	-
681	Group 99942		Sewage and Waste collection services		
682		999421	Collection services of hazardous waste	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
683		999422	Collection services of non-hazardous recyclable materials	9	-
684		999423	General waste collection services, residential	9	-
685		999429	Other sewage and waste collection services	9	-
686	Group 99943		Waste treatment and disposal services		
687		999431	Waste preparation, consolidation and storage services	9	-
688		999432	Hazardous waste treatment and disposal services	9	-
689		999433	Non-hazardous waste treatment and disposal services	9	-
690		999439	Other waste treatment and disposal services	9	-
691	Group 99944		Remediation services		
692		999441	Site remediation and clean-up services	9	-
693		999442	Containment, control and monitoring services and other site remediation services	9	-
694		999443	Building remediation services	9	-
695		999449	Other remediation services	9	-
696	Group 99945		Sanitation and similar services		
697		999451	Sweeping and snow removal services	9	-
698		999459	Other sanitation services	9	-
699	Group 99949		Others		
700		999491	Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common biomedical waste treatment facility to a clinical establishment.	6	-
701		999499	Other environmental protection services nowhere else classified	9	-
702	Heading 9995		Services of membership organisations		
703	Group 99951		Services furnished by business, employers and professional organisations Services		
704		999511	Services furnished by business and employers organisations	9	-
705		999512	Services furnished by professional organisations	9	-
706	Group 99952		Services furnished by trade unions		
707		999520	Services furnished by trade unions	9	-
708	Group		Services furnished by other membership		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
	99959		organisations		
709		999591	Religious services	9	-
710		999592	Services furnished by political organisations	9	-
711		999593	Services furnished by human rights organisations	9	-
712		999594	Services furnished by Cultural and recreational associations	9	-
713		999595	Services furnished by environmental advocacy groups	9	-
714		999596	Services provided by youth associations	9	-
715		999597	Services furnished by Other civic and social organisations	9	-
716		999598	Home owners associations	9	-
717		999599	Other services provided by other membership organisations	9	-
718	Heading 9996		Recreational, cultural and sporting services		
719	Group 99961		Audiovisual and related services		
720		999611	Sound recording services	9	-
721		999612	Motion picture, videotape, television and radio programme production services	9	-
722		999613	Audiovisual post-production services	9	-
723		999614	Motion picture, videotape and television programme distribution services	9	-
724		999615	Motion picture projection services	9	-
725		999616	Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less	6	-
726		999617	Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-
727	Group 99962		Performing arts and other live entertainment event presentation and promotion services		
728		999621	Performing arts event promotion and organisation services	9	-
729		999622	Performing arts event production and presentation services	9	-
730		999623	Performing arts facility operation services	9	-
731		999624	Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama [or planetarium], ballet etc.	9	-
732		999629	Other performing arts and live entertainment	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			services nowhere else classified		
733	Group 99963		Services of performing and other artists		
734		999631	Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like	9	-
735		999632	Services of authors, composers, sculptors and other artists, except performing artists	9	-
736		999633	Original works of authors, composers and other artists except performing artists, painters and sculptors	9	-
737	Group 99964		Museum and preservation services		
738		999641	Museum and preservation services of historical sites and buildings	9	-
739		999642	Botanical, zoological and nature reserve services	9	-
740	Group 99965		Sports and recreational sports services		
741		999651	Sports and recreational sports event promotion and organisation services	9	-
742		999652	Sports and recreational sports facility operation services	9	-
743		999653	Services by way of admission to sporting events like Indian Premier League.	14	-
744		999659	Other sports and recreational sports services nowhere else classified	9	-
745	Group 99966		Services of athletes and related support services		
746		999661	Services of athletes	9	-
747		999662	Support services related to sports and recreation	9	-
748	Group 99969		Other amusement and recreational services		
749		999691	Amusement park and similar attraction services	9	-
750		999692	Gambling and betting services including similar online services Explanation: It includes Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	-
751		999693	Coin-operated amusement machine services	9	-
752		999694	Lottery services	14	-
753		999695	Services by way of admission to theme parks, water parks and any other place having joy rides,	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			merry- go rounds, go carting, etc.		
754		999696	Services by way of admission to casinos or race clubs or any place having casinos or race clubs	14	-
755		999699	Other recreation and amusement services nowhere else classified	9	-
756	Heading 9997		Other services		
757	Group 99971		Washing, cleaning and dyeing services		
758		999711	Coin-operated laundry services	9	-
759		999712	Dry-cleaning services (including fur product cleaning services)	9	-
760		999713	Other textile cleaning services	9	-
761		999714	Pressing services	9	-
762		999715	Dyeing and colouring services	9	-
763		999719	Other washing, cleaning and dyeing services	9	-
764	Group 99972		Beauty and physical well-being services		
765		999721	Hairdressing and barbers services	9	-
766		999722	Cosmetic treatment (including cosmetic or plastic surgery), manicuring and pedicuring services	9	-
767		999723	Physical well-being services including health club and fitness centre	9	-
768		999729	Other beauty and physical well-being services	9	-
769	Group 99973		Funeral, cremation and undertaking services		
770		999731	Cemeteries and cremation services	9	-
771		999732	Undertaking services	9	-
772	Group 99979		Other miscellaneous services		
773		999791	Services involving commercial use or exploitation of any event	9	-
774		999792	Agreeing to do an act	9	-
775		999793	Agreeing to refrain from doing an act	9	-
776		999794	Agreeing to tolerate an act	9	-
777		999795	Conduct of religious ceremonies or rituals by persons	9	-
778		999799	Other services nowhere else classified	9	-
779	Heading 9998		Domestic services		
780	Group		Domestic services		

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
	99980				
781		999800	Domestic services both part time and full time	9	-
782	Heading 9999		Services provided by extraterritorial organisations and bodies		
783	Group 99990		Services provided by extraterritorial organisations and bodies		
784		999900	Services provided by extraterritorial organisations and bodies	9	-
785	Heading 9954 or 9983 or 9987		<p>Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, -</p> <p>(a) Bio-gas plant</p> <p>(b) Solar power based devices</p> <p>(c) Solar power generating system</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG)</p> <p>(e) Waste to energy plants / devices</p> <p>(f) Ocean waves/tidal waves energy devices/plants</p> <p>Explanation:- This entry shall be read in conjunction with serial number 201A of Schedule II of the notification No. 1/2017- Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 673(E) dated 28th June, 2017.</p>	9	-
786	Chapter 99		<p>Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub- section 4 of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in notification No. 07 / 2019- Central Tax (Rate), dated 29th March, 2019,</p>	9	-

S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Description of the Service	Rate (Percent)	Condition
			published in Gazette of India vide G.S.R. No.254(E), dated 29 th March, 2019. Explanation: This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification.		

2. In case of supply of service specified in column (4), in entries at Sr. No. 5, 6, 7 and 8, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. –For the purposes of this paragraph, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease.

- 2A. Where a person transfers development right or FSI (including additional FSI) to a promoter against consideration, wholly or partly, in the form of construction of apartments, the value of construction service in respect of such apartments shall be deemed to be equal to the Total Amount charged for similar apartments in the project from the independent buyers, other than the person transferring the development right or FSI (including additional FSI), nearest to the date on which such development right or FSI (including additional FSI) is transferred to the promoter, less the value of transfer of land, if any, as prescribed in paragraph 2 above.

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

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

- (i) Goods includes capital goods.

- (ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.
- (iii) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that, -
 - (a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and
 - (b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.
- (iv) “affordable residential apartment” shall mean, -
 - (a) a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay central tax on construction of apartments at the rates as specified against serial number 8 or serial number 9 of the schedule above, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.
For the purpose of this clause, -
 - (i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;
 - (ii) Gross amount shall be the sum total of; -
 - A. Consideration charged for the services specified at serial number 5 in column (4) in the Schedule above;
 - B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and
 - C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.
 - (b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be;
- (v) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training;
- (vi) “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;

- (vii) “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;
- (viii) “an apartment booked on or before the 31st March, 2019” shall mean an apartment which meets all the following three conditions, namely- (a) part of supply of construction of which has time of supply on or before the 31st March, 2019 and (b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;
- (ix) “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);
- (x) “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.
- (xi) “carpet area” shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xii) “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;
- (xiii) "commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;
- (xiv) “Commercial apartment” shall mean an apartment other than a residential apartment;
- (xv) "competent authority" as mentioned in definition of “commencement certificate” and “residential apartment”, means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;
- (xvi) “Declared tariff” means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;
- (xvii) "development works" means the external development works and internal development works on immovable property;
- (xviii) "external development works" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;
- (xix) “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;

- (xx) “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);
- (xxi) “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;
- (xxii) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,-
 - (i) set up by an Act of Parliament or State Legislature; or
 - (ii) established by any Government,
 with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority;
- (xxiii) “Governmental Authority” means an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government,
 with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution;
- (xxiv) “Handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.
- (xxv) “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;
- (xxvi) “Hotel accommodation” means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.
- (xxvii) "information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.
- (xxviii) "internal development works" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;
- (xxix) “ongoing project” shall mean a project which meets all the following conditions, namely-

- (a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:-
 - (i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or
 - (ii) a chartered engineer registered with the Institution of Engineers (India); or
 - (iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority.
- (b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub- clause (a) above that construction of the project has started on or before the 31st March, 2019;
- (c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;
- (d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019;

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

- (xxx) “Outdoor catering” means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature;
- (xxxi) “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);
- (xxxii) “project” shall mean a Real Estate Project or a Residential Real Estate Project;
- (xxxiii) “project which commences on or after 1st April, 2019” shall mean a project other than an ongoing project;
- (xxxiv) “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xxxv) “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xxxvi) “Real Estate Regulatory Authority” shall mean the Authority established under sub-section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;

- (xxxvii) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;
- (xxxviii) “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;
- (xxxix) “Restaurant service” means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.
- (xl) “specified organisation” shall mean, -
 (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
 (b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).
- (xli) “Specified premises” means premises providing ‘hotel accommodation’ services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.

5. Conditions

Table

Condition Number	Condition
1	<p>Provided that the central tax at the rate specified in column (5) shall be paid in cash, that is, by debiting the electronic cash ledger only;</p> <p>Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p> <p>Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p> <p>Provided also that where a registered person (landowner- promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer- promoter) against consideration, wholly or partly, in the form of construction of apartments, -</p> <p>(i) the developer- promoter shall pay tax on supply of construction of apartments to the landowner- promoter, and</p>

Condition Number	Condition
	<p>(ii) such landowner – promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer-promoter to him, provided the landowner- promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer- promoter.</p> <p>Explanation. -</p> <ul style="list-style-type: none"> (i) “developer- promoter” is a promoter who constructs or converts a building into apartments or develops a plot for sale, (ii) “landowner-promoter” is a promoter who transfers the land or development rights or FSI to a developer- promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently. (iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project. <p>Provided also that eighty percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only;</p> <p>Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person;</p> <p>Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent., central tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of nine percent on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both;</p> <p>Provided also that notwithstanding anything contained herein above, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement;</p> <p>(Please refer to the illustrations in annexure III)</p> <p>Explanation. -</p> <ol style="list-style-type: none"> 1. The promoter shall maintain project wise account of inward supplies from

Condition Number	Condition
	<p>registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.</p> <p>2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.</p> <p>3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].</p>
2	<p>Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure IV to pay central tax on construction of apartments in a project at the rates as specified at 995414 and 995419, as the case may be, by the 20th of May, 2019;</p> <p>Provided also that where the option is not exercised in Form at Annexure IV by the 20th of May, 2019, option to pay tax at the rates as applicable specified at 995411, 995412 and 995413 above, as the case may be, shall be deemed to have been exercised;</p> <p>Provided also that invoices for supply of the service can be issued during the period from 1st April 2019 to [20th] May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.</p>
3	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)]
4	Provided that the supply of services involved predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory or a local authority, or, by a sub-contractor to the main contractor providing such services to the Central Government, State Government, Union territory or a local authority
5	Provided that the value of supply of a unit of accommodation is less than or equal to seven thousand five hundred rupees per unit per day or two lakh twenty five thousand per unit per month or equivalent as applicable
6	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iii)]
7	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service
8	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to Explanation no. (iii)]

Condition Number	Condition
9	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iii)]
10	Provided that transport of passengers, with or without accompanied baggage, by air, is undertaken by non-scheduled air transport service or charter operations, engaged by specified religious organizations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangements. Provided further that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iii)]
11	1. In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service.[Please refer to Explanation no. (iii)] 2.The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year.
12	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken [Please refer to Explanation no. (iii)]
13	Provided that the services are supplied through E-commerce Operators and the person supplying such service through ECO is not liable for registration under sub-section (1) of section 22 of the CGST Act,2017 Provided that credit of input tax charged on goods and services has not been taken. [Please refer to Explanation no. (iii)]
14	Provided that credit of input tax charged on goods and services used in supplying the service [other than the input tax credit of input service in the same line of business (i.e., tour operator service procured from another tour operator)] 81 has not been taken [Please refer to Explanation no. (iii)] 2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.
15	Provided that the support services are in the nature of housekeeping services such as services of plumbing, carpentering, electrician etc. supplied through ECO and the person supplying such service through ECO is not liable for registration under sub-section (1) of section 22 of the CGST Act,2017 Provided that credit of input tax charged on goods and services has not been taken. [Please refer to Explanation no. (iii)]

6. This notification shall come into force with effect from ◇

[F.No. ◇]

◇



[Real estate project (REP) other than Residential Real estate project (RREP)

Input tax credit attributable to construction of residential portion in a real estate project (REP) other than residential real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified against serial number 8 or serial number 9 of the schedule above, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

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

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

$$Tx = T - Te$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
- (ii) Te is the eligible ITC attributable to (a) construction of commercial portion and (b) construction of residential portion, in the REP which has time of supply on or before 31st March, 2019;

- (b) Te shall be calculated as under:

$$Te = Tc + Tr$$

Where, -

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

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

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

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

Where, -

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

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

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

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

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

Illustration: where one- fifth (twenty percent) of the construction has been completed, F_4 shall be $100 \div 20 = 5$.

Explanation: “% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 (16 of 2016) and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

(c) A registered person shall have the option to calculate ‘Te’ in the manner prescribed below instead of the manner prescribed in (b) above,-

Te shall be calculated as under:

$$Te = Tc + T1 + Tr$$

Where, -

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

$T_c = T_3 * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP});$

Wherein

$$T_3 = T - (T_1 + T_2)$$

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

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

and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31.03.2019 and which shall be calculated as under,

$$T_r = (T_3 + T_2) * F_1 * F_2 * F_3 * F_4$$

or

$$T_r = (T - T_1) * F_1 * F_2 * F_3 * F_4$$

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

(e) Where, Tx is positive, i.e. $T_e < T$, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST DRC- 03.

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

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

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

(h) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that

percentage completion for calculation of F_4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -

(a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or before 31st March, 2019 may be denoted as T_e which shall be calculated as under,

$$T_e = T_c + T_r$$

Where, -

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

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

T_r is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$T_r = T_n \times F_1 \times F_2 \times F_3$$

Where, -

T_n = Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of REP

F_1 , F_2 and F_3 shall be the same as in para 1 above

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

(c) The amount ‘ T_e ’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

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

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

- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 percent. of the actual consideration received; and
- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 percent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl. No	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C2 * C5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C7 * C8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	sqm
11	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	$C12 * C3$	2800	sqm
14	Value of booked residential apartments	$C5 * C12$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C15$	4.8	crore
17	ITC to be reversed on transition, $T_x = T - T_e$			
18	Eligible ITC (T_e) = $T_c + T_r$			
19	T (* see notes below)		1	crore
20	$T_c = T_x$ (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP)	$C19 * (C9 / C10)$	0.125	crore
21	$T_r = T_x F1 \times F2 \times F3 \times F4$			
22	F1	$C4 / C10$	0.875	
23	F2	$C13 / C4$	0.533	
24	F3	$C16 / C14$	0.200	
25	F4	$1 / C11$	5	
26	$T_r = T_x F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	0.467	crore
27	Eligible ITC (T_e) = $T_c + T_r$	$C26 + C20$	0.592	crore
28	ITC to be reversed on transition, $T_x = T - T_e$	$C19 - C27$	0.408	crore
<p>* Note:-</p> <p>1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Illustration 2:

Sl. No	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C2 * C5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C7 * C8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	sqm
11	Percentage completion (Pc) as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	$C12 * C3$	2800	sqm
14	Value of booked residential apartments	$C5 * C12$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C15$	14.4	crore
17	ITC to be reversed on transition, $T_x = T - T_e$			
18	Eligible ITC (T_e) = $T_c + T_r$			
19	T (* see notes below)		1	crore
20	$T_c = T_x$ (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP)	$C19 * (C9 / C10)$	0.125	crore
21	$T_r = T \times F1 \times F2 \times F3 \times F4$			
22	F1	$C4 / C10$	0.875	
23	F2	$C13 / C4$	0.533	
24	F3	$C16 / C14$	0.600	
25	F4	$1 / C11$	5	
26	$T_r = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	1.400	crore
27	Eligible ITC (T_e) = $T_c + T_r$	$C26 + C20$	1.525	crore
28	ITC to be reversed/ taken on transition, $T_x = T - T_e$	$C19 - C27$	-0.525	crore
29	T_x after application of cap on % invoicing vis-a-vis Pc			
30	% completion		20%	
31	% invoicing		60%	
32	% invoicing after application of cap ($P_c + 25\%$)	$C11 + 25\%$	45%	
33	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C32$	10.80	crore
34	F3 after application of cap	$C33 / C14$	0.45	
35	$T_r = T \times F1 \times F2 \times F3 \times F4$ (after application of cap)	$C19 * C22 * C23 * C34 * C25$	1.05	crore
36	Eligible ITC (T_e) = $T_c + T_r$ (after application of cap)	$C20 + C35$	1.18	crore
37	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of cap)	$C19 - C36$	-0.18	crore
38	T_x after application of cap on % invoicing vis-a-vis Pc and payment realisation			
39	% invoicing after application of cap ($P_c + 25\%$)		45%	
40	Total value of supply of residential apartments having t.o.s. prior to transition	$C33$	10.80	crore
41	Consideration received		8.00	crore
42	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	$8 \text{ cr} + 25\% \text{ of } 8 \text{ Cr}$	10.00	crore
43	F3 after application of both the caps	$C42 / C14$	0.42	
44	$T_r = T \times F1 \times F2 \times F3 \times F4$ (after application of both the caps)	$C19 * C22 * C23 * C43 * C25$	0.97	
45	Eligible ITC (T_e) = $T_c + T_r$ (after application of both the caps)	$C20 + C44$	1.10	
46	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of both the caps)	$C19 - C45$	-0.10	crore
<p>* Note:-</p> <p>1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Residential Real estate project (RREP)

Input tax credit attributable to construction of residential and commercial portion in a Residential Real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

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

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

$$Tx = T - Te$$

Where,

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

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

(b) Te shall be calculated as under:

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

Where, -

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

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

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

Such value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019

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

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

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

Illustration: where one- fifth (twenty percent) of the construction has been completed, F_4 shall be $100 \div 20 = 5$.

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

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

(d) Where, Tx is positive, i.e. $T_e < T$, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and T_e . Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST DRC- 03.

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

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

(f) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F_4 shall be taken as the percentage completion

which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or before 31st March, 2019 may be denoted as Te which shall be calculated as under,

$$Te = T_n * F_1 * F_2 * F_3$$

Where, -

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

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

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

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

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

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent. of the actual consideration received; and
- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 per cent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input

services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl No	Details of a residential real estate project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C3 * C7$	5600	sqm
9	Value of booked residential apartments	$C5 * C7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C10$	9.6	crore
12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC (T_e) = $T \times F1 \times F2 \times F3 \times F4$			
14	T (* see notes below)		1	crore
15	F1		1	
16	F2	$C8 / C4$	0.8	
17	F3	$C11 / C9$	0.2	
18	F4	$1 / C6$	5	
19	Eligible ITC (T_e) = $T \times F1 \times F2 \times F3 \times F4$	$C14 * C15 * C16 * C17 * C18$	0.8	crore
20	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	0.2	crore
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Illustration 2:

Sl No	Details of a residential real estate project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C3 * C7$	5600	sqm
9	Value of booked residential apartments	$C5 * C7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C10$	28.8	crore
12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC (T_e) = $T \times F1 \times F2 \times F3 \times F4$			
14	T (* see notes below)		1	crore
15	F1		1	
16	F2	$C8 / C4$	0.8	
17	F3	$C11 / C9$	0.6	
18	F4	$1 / C6$	5	
19	Eligible ITC (T_e) = $T \times F1 \times F2 \times F3 \times F4$	$C14 * C15 * C16 * C17 * C18$	2.4	crore
20	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	-1.4	crore
21	T_x after application of cap on % invoicing vis-a-vis P_c			
22	% completion		20%	
23	% invoicing		60%	
24	% invoicing after application of cap ($P_c + 25\%$)	$C6 + 25\%$	45%	
25	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C24$	21.60	crore
26	F3 after application of cap	$C25 / C9$	0.45	
27	$T_e = T \times F1 \times F2 \times F3 \times F4$ (after application of cap)	$C14 * C15 * C16 * C26 * C18$	1.80	crore
28	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of cap)	$C14 - C27$	-0.80	crore
29	T_x after application of cap on % invoicing vis-a-vis P_c and payment realisation			
30	% invoicing after application of cap ($P_c + 25\%$)		45%	
31	Total value of supply of residential apartments having t.o.s. prior to transition	$C25$	21.60	crore
32	consideration received		16.00	crore
33	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	$16 \text{ cr} + 25\% \text{ of } 16 \text{ Cr}$	20.00	crore
34	F3 after application of both the caps	$C33 / C9$	0.42	
35	$T_e = T \times F1 \times F2 \times F3 \times F4$ (after application of both the caps)	$C14 * C15 * C34 * C26 * C18$	1.67	
36	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of both the caps)	$C14 - C35$	-0.67	crore
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Illustration 1:

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

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

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

Illustration 2:

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

Sl. No .	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	Cement	15	Y
3	Steel	20	Y

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

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

Illustration 3:

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

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

In this example, the promoter has procured 50 per cent. of goods and services from a GST registered person. However, he has procured sand, cement and aluminum windows, ply and commercial wood etc. from an unregistered supplier. Thus, value of goods and services procured from registered suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfill his tax liability on the shortfall of 30 per cent. from mandatory purchase, the promoter has to pay GST on cement at the

applicable rate on reverse charge basis. After payment of GST on cement, on the remaining shortfall of 15 per cent., the promoter shall pay tax @ 18 (9 + 9) per cent. under RCM.

Annexure IV

FORM

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

Reference No. _____

Date _____

To _____

(To be addressed to the jurisdictional Commissioner)

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

Declaration

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

I shall pay tax on construction of the apartments: (put (✓) in appropriate box)	At the rate as specified for item (ie) or (if), against serial number 3 in the Table in this not□fication, as the case may be	At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table in this notification, as the case may be

2. I understand that this is a onetime option, which once exercised, shall not be allowed to be changed.

I also understand that invoices for supply of the service can be issued during the period from 1st April 2019 to 20th May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature _____

Name _____

Designation _____

Place _____
Date _____

FORM

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

Reference No.-

Date: -

1. I/We _____ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;

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

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

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