

Amends notification No. 12/2017- Central Tax (Rate) - To exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018

Notification No: 14/2018-CTR

Classification: Rates

Date: 26-07-2018

G.S.R (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the **Central Goods and Services Tax Act, 2017 (12 of 2017)**, the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the **notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017- 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. 691(E)**, dated the 28th June, 2017, namely:-

In the said notification, -

i. in the Table, -

- a. against serial number 4, in the entry in column (3), the words “Central Government, State Government, Union territory, local authority or” shall be omitted;
- b. against serial number 5, in the entry in column (3), the words “Central Government, State Government, Union territory, local authority or” shall be omitted;
- c. after serial number 9C and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9D	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil”;

- d. after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“10A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil”;

- e. against serial number 14, in the entry in column (3), for the words “declared tariff”, the words “value of supply” shall be substituted;
- f. against serial number 19A, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;
- g. against serial number 19B, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;
- h. after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“24A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil”;

- i. after serial number 31 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil
31B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil”;

- j. after serial number 34 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“34A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	Nil	Nil”;

- k. against serial number 36A, in the entry in column (3), after figures “36”, the word and figures “or 40” shall be inserted;
- l. after serial number 47 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"47A	Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil";

m. after serial number 55 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"55A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil";

n. after serial number 65A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"65B	Heading 9991 or any other Heading	<p>Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.</p> <p>Explanation.- "mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and</p>	Nil	<p>Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and</p>

		Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.		where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.”;
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o. after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“77A	Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,- 1. activities relating to the welfare of industrial or agricultural labour or farmers; or 2. promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.	Nil	Nil”;

ii. in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely: -

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.”.

2. This notification shall come into force with effect from 27th of July, 2018.

Note: -The principal [notification No. 12/2017 - Central Tax \(Rate\)](#), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended by [notification No. 2/2018 - Central Tax \(Rate\)](#), dated the 25th January, 2018 *vide* number **G.S.R. 65(E)**, dated the 25th January, 2018.