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[Updated version of the Notification No. 11/2017-Central Tax (Rate)

dated the 28th June, 2017 as amended upto 1st April, 2019]

Ministry of Finance
(Department of Revenue)

Notification No. 11/2017-Central Tax (Rate)
G.S.R......(E).- In exercise of the powers conferred by sub-section (1), [sub-section (3) and sub-section (4)][1] of section 9, sub-section (1) of section 11, sub-section (5) of section 15[,][2] sub-section (1) of section 16 [and section 148][3] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the central tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-
Sl
No.: (1) | Chapter,
Section or
Heading: (2) | Description of Service: (3) | Rate
(per
cent.): (4) | Condition: (5)
Sl
No.: 1 | Chapter,
Section or
Heading: Chapter 99 | Description of Service: All Services
Sl
No.: 2 | Chapter,
Section or
Heading: Section 5 | Description of Service: Construction Services
Sl
No.: 3 | Chapter,
Section or
Heading: Heading
9954
(Construction
services) | Description of Service: [(i) Construction of affordable residential
apartments by a promoter in a Residential
Real Estate Project (herein after referred to as
RREP) which commences on or after 1st
April, 2019 or in an ongoing RREP in respect
of which the promoter has not exercised | Rate
(per
cent.): 0.75 | Condition: Provided that the central tax
at the rate specified in
column (4) shall be paid in
cash, that is, by debiting the
electronic cash ledger only;

1 Inserted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019
2 Substituted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019. Prior to substitution it read
“and”
3 Inserted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019
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[Updated version of the Notification No. 11/2017-Central Tax (Rate)

dated the 28th June, 2017 as amended upto 1st April, 2019]

Ministry of Finance
(Department of Revenue)

Notification No. 11/2017-Central Tax (Rate)
G.S.R......(E).- In exercise of the powers conferred by sub-section (1), [sub-section (3) and sub-section (4)]1 of section 9, sub-section (1) of section 11, sub-section (5) of section 15[,]2 sub-section (1) of section 16 [and section 148]3 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the central tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-
Sl
No.: (1) | Chapter,
Section or
Heading: (2) | Description of Service: (3) | Rate
(per
cent.): (4) | Condition: (5)
Sl
No.: 1 | Chapter,
Section or
Heading: Chapter 99 | Description of Service: All Services
Sl
No.: 2 | Chapter,
Section or
Heading: Section 5 | Description of Service: Construction Services
Sl
No.: 3 | Chapter,
Section or
Heading: Heading
9954
(Construction
services) | Description of Service: [(i) Construction of affordable residential
apartments by a promoter in a Residential
Real Estate Project (herein after referred to as
RREP) which commences on or after 1st
April, 2019 or in an ongoing RREP in respect
of which the promoter has not exercised | Rate
(per
cent.): 0.75 | Condition: Provided that the central tax
at the rate specified in
column (4) shall be paid in
cash, that is, by debiting the
electronic cash ledger only;

1 Inserted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019
2 Substituted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019. Prior to substitution it read
“and”
3 Inserted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019

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option to pay central tax on construction of
apartments at the rates as specified for item
(ie) or (if) below, as the case may be, in the
manner prescribed therein, intended for sale
to a buyer, wholly or partly, except where the
entire consideration has been received after
issuance of completion certificate, where
required, by the competent authority or after
its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification
shall apply for valuation of this service): (ia) Construction of residential apartments
other than affordable residential apartments
by a promoter in an RREP which commences
on or after 1st April, 2019 or in an ongoing
RREP in respect of which the promoter has
not exercised option to pay central tax on
construction of apartments at the rates as
specified for item (ie) or (if) below, as the
case may be, in the manner prescribed
therein, intended for sale to a buyer, wholly
or partly, except where the entire
consideration has been received after
issuance of completion certificate, where
required, by the competent authority or after
its first occupation, whichever is earlier.
(Provisions of paragraph 2 of this notification
shall apply for valuation of this service)
option to pay central tax on construction of
apartments at the rates as specified for item
(ie) or (if) below, as the case may be, in the
manner prescribed therein, intended for sale
to a buyer, wholly or partly, except where the
entire consideration has been received after
issuance of completion certificate, where
required, by the competent authority or after
its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification
shall apply for valuation of this service): (ib) Construction of commercial apartments
(shops, offices, godowns etc.) by a promoter
in an RREP which commences on or after 1st
April, 2019 or in an ongoing RREP in respect
of which the promoter has not exercised
option to pay central tax on construction of
apartments at the rates as specified for item
(ie) or (if) below, as the case may be, in the
manner prescribed therein, intended for sale
to a buyer, wholly or partly, except where the
entire consideration has been received after
issuance of completion certificate, where
required, by the competent authority or after
apter,
Section or
Heading: Heading
9954
(Construction
services) | Description of Service: [(i) Construction of affordable residential
apartments by a promoter in a Residential
Real Estate Project (herein after referred to as
RREP) which commences on or after 1st
April, 2019 or in an ongoing RREP in respect
of which the promoter has not exercised | Rate
(per
cent.): 0.75 | Condition: Provided that the central tax
at the rate specified in

column (4) shall be paid in
cash, that is, by debiting the
electronic cash ledger only;

1 Inserted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019
2 Substituted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019. Prior to substitution it read
“and”
3 Inserted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019

option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service): (ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)

option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service): (ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after

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its first occupation, whichever is earlier.
(Provisions of paragraph 2 of this notification
shall apply for valuation of this service): (ib) Construction of commercial apartments
(shops, offices, godowns etc.) by a promoter
in an RREP which commences on or after 1st
April, 2019 or in an ongoing RREP in respect
of which the promoter has not exercised
option to pay central tax on construction of
apartments at the rates as specified for item
(ie) or (if) below, as the case may be, in the
manner prescribed therein, intended for sale
to a buyer, wholly or partly, except where the
entire consideration has been received after
issuance of completion certificate, where
required, by the competent authority or after
its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification
shall apply for valuation of this service): (ic) Construction of affordable residential
apartments by a promoter in a Real Estate
Project (herein after referred to as REP)
other than RREP, which commences on or
after 1st April, 2019 or in an ongoing REP
other than RREP in respect of which the
promoter has not exercised option to pay
central tax on construction of apartments at
the rates as specified for item (ie) or (if)
below, as the case may be, in the manner
prescribed therein, intended for sale to a
buyer, wholly or partly, except where the
entire consideration has been received after
issuance of completion certificate, where
required, by the competent authority or after
its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification
shall apply for valuation of this service)
its first occupation, whichever is earlier.
(Provisions of paragraph 2 of this notification
shall apply for valuation of this service): (id) Construction of residential apartments
other than affordable residential apartments
by a promoter in a REP other than a RREP
which commences on or after 1st April, 2019
or in an ongoing REP other than RREP in
respect of which the promoter has not
exercised option to pay central tax on
construction of apartments at the rates as
specified for item (ie) or (if) below, as the
case may be, in the manner prescribed
therein, intended for sale to a buyer, wholly
or partly, except where the entire
consideration has been received after
issuance of completion certificate, where
required, by the competent authority or after
its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification
shall apply for valuation of this service)
nce of completion certificate, where
required, by the competent authority or after
its first occupation, whichever is earlier.
(Provisions of paragraph 2 of this notification
shall apply for valuation of this service): (ib) Construction of commercial apartments
(shops, offices, godowns etc.) by a promoter
in an RREP which commences on or after 1st
April, 2019 or in an ongoing RREP in respect
of which the promoter has not exercised
option to pay central tax on construction of

apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service): (ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (herein after referred to as REP) other than RREP, which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)
its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service): (id) Construction of residential apartments other than affordable residential apartments by a promoter in a REP other than a RREP which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)

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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)].: 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 for item (ie) or (if),
as the case may be, by the
10th of May, 2019; Provided also that where the
option is not exercised in
Form at annexure IV by the
10th of May, 2019, option to
pay tax at the rates as
applicable to item (i) or (ia)
or (ib) or (ic) or (id) above,
as the case may be, shall be
deemed to have been
exercised; Provided also that invoices
for supply of the service can
be issued during the period
from 1st April 2019 to 10th
May 2019 before exercising
the option, but such invoices
shall be in accordance with
the option to be exercised.;
Provided that the central tax
(if) Construction of a complex, building, civil
structure or a part thereof, including,-
(i) commercial apartments (shops, offices,
godowns etc.) by a promoter in a REP
other than RREP,
(ii) residential apartments in an ongoing
project, other than affordable residential
apartments, in respect of which the
promoter has exercised option to pay
central tax on construction of apartments
at the rates as specified for this item in the
manner prescribed herein,
but excluding supply by way of services
specified at items (i), (ia), (ib), (ic), (id) and
(ie) above intended for sale to a buyer, | 0.75

6
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)].: 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 for item (ie) or (if),
as the case may be, by the
10th of May, 2019; Provided also that where the
option is not exercised in
Form at annexure IV by the
10th of May, 2019, option to
pay tax at the rates as
applicable to item (i) or (ia)
or (ib) or (ic) or (id) above,
as the case may be, shall be
deemed to have been
exercised; Provided also that invoices
for supply of the service can
be issued during the period
from 1st April 2019 to 10th
May 2019 before exercising
the option, but such invoices
shall be in accordance with
the option to be exercised.;
Provided that the central tax
(if) Construction of a complex, building, civil
structure or a part thereof, including,-
(i) commercial apartments (shops, offices,
godowns etc.) by a promoter in a REP
other than RREP,
(ii) residential apartments in an ongoing
project, other than affordable residential
apartments, in respect of which the
promoter has exercised option to pay
central tax on construction of apartments
at the rates as specified for this item in the
manner prescribed herein,
but excluding supply by way of services
specified at items (i), (ia), (ib), (ic), (id) and
(ie) above intended for sale to a buyer, | 0.75

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from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.

2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.

3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].]4: ***]5

from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.

2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.

3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].]4: [Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union

4 Substituted vide notification No. 03/2019 – Central Tax (Rate) dt 29.03.2019. Prior to substitution it read:

5 Omitted vide notification No. 3/2019-Central Tax(Rate) dt. 29.03.2019. The following was omitted:

6 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
“Government, a local authority or a Governmental authority”

from unregistered person so determined shall be added to his output tax liability in the

month not later than the month of June following the end of the financial year.

2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.

3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].]4: ***]5
from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.

2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.
3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].]4: [Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union

4 Substituted vide notification No. 03/2019 – Central Tax (Rate) dt 29.03.2019. Prior to substitution it read:

5 Omitted vide notification No. 3/2019-Central Tax(Rate) dt. 29.03.2019. The following was omitted:

6 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
"Government, a local authority or a Governmental authority"

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erection, commissioning, installation,
completion, fitting out, repair, maintenance,
renovation, or alteration of, -
(a) a historical monument, archaeological site
or remains of national importance,
archaeological excavation, or antiquity
specified under the Ancient Monuments and
Archaeological Sites and Remains Act, 1958
(24 of 1958); (b) canal, dam or other irrigation works;
(c) pipeline, conduit or plant for (i) water
supply (ii) water treatment, or (iii) sewerage
treatment or disposal.: [(iv) Composite supply of works contract as
defined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017,
other than that covered by items (i), (ia), (ib),
(ic), (id), (ie) and (if) above]9 supplied by
way of construction, erection,
commissioning, installation, completion,
fitting out, repair, maintenance, renovation,
or alteration of,-
(a) a road, bridge, tunnel, or terminal for road
transportation for use by general public; (b) a civil structure or any other original
works pertaining to a scheme under
Jawaharlal Nehru National Urban Renewal
Mission or Rajiv AwaasYojana; [(c) a civil structure or any other original
works pertaining to the "In-situ
redevelopment of existing slums using land
as a resource, under the Housing for All
(Urban) Mission/ Pradhan Mantri Awas
Yojana (Urban)]10 | territory or local authority, as
the case may be;]7]8: -]14

7 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read "-". 8Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017.
9 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019. 10 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read "(c)
a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers

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)].]4: [Provided that where the
services are supplied to a
Government Entity, they
should have been procured
by the said entity in relation
to a work entrusted to it by
the Central Government,
State Government, Union

4 Substituted vide notification No. 03/2019 – Central Tax (Rate) dt 29.03.2019. Prior to substitution it read:

5 Omitted vide notification No. 3/2019-Central Tax(Rate) dt. 29.03.2019. The following was omitted:

6 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
"Government, a local authority or a Governmental authority"

11

erection, commissioning, installation,
completion, fitting out, repair, maintenance,
renovation, or alteration of, -
(a) a historical monument, archaeological site
or remains of national importance,
archaeological excavation, or antiquity
specified under the Ancient Monuments and
Archaeological Sites and Remains Act, 1958
(24 of 1958); (b) canal, dam or other irrigation works;
(c) pipeline, conduit or plant for (i) water
supply (ii) water treatment, or (iii) sewerage
treatment or disposal.: [(iv) Composite supply of works contract as
defined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017,
other than that covered by items (i), (ia), (ib),
(ic), (id), (ie) and (if) above]9 supplied by
way of construction, erection,
commissioning, installation, completion,
fitting out, repair, maintenance, renovation,
or alteration of,-
(a) a road, bridge, tunnel, or terminal for road
transportation for use by general public; (b) a civil structure or any other original
works pertaining to a scheme under
Jawaharlal Nehru National Urban Renewal
Mission or Rajiv AwaasYojana; [(c) a civil structure or any other original
works pertaining to the "In-situ
redevelopment of existing slums using land
as a resource, under the Housing for All
(Urban) Mission/ Pradhan Mantri Awas
Yojana (Urban)]10 | territory or local authority, as
the case may be;]7]8: -]14

7 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read "-". 8Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017.
9 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019. 10 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read "(c)
a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers

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r Rajiv AwaasYojana;
[(c) a civil structure or any other original
works pertaining to the "In-situ
redevelopment of existing slums using land
as a resource, under the Housing for All
(Urban) Mission/ Pradhan Mantri Awas
Yojana (Urban)]10 | territory or local authority, as
the case may be;]7]8: -]14

7 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read "-".
8Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017.
9 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.
10 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read "(c)
a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers
using land as a resource through private participation" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;"
14Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017
11 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
12 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
13 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
r Rajiv AwaasYojana;
[(c) a civil structure or any other original
works pertaining to the "In-situ
redevelopment of existing slums using land
as a resource, under the Housing for All
(Urban) Mission/ Pradhan Mantri Awas
Yojana (Urban)]10 | territory or local authority, as
the case may be;]7]8: -]14

7 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read "-".
8Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017.
9 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.
10 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read "(c)
a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers
using land as a resource through private participation" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;"
14Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017
11 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
12 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
13 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

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dt 22.08.2017.
9 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.
10 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read “(c)
a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers

using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;”
14Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017
11 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
12 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
13 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

15 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.
16 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read
“excluding”
17 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
18 Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017

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(e) post-harvest storage infrastructure
for agricultural produce including a cold
storage for such purposes; or
(f) mechanised food grain handling system,
machinery or equipment for units processing
agricultural produce as food stuff excluding
alcoholic beverages.: [(va) Composite supply of works contract as
defined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017,
other than that covered by items (i), (ia), (ib),
(ic), (id), (ie) and (if) above, supplied by way
of construction, erection, commissioning,
installation, completion, fitting out, repair,
maintenance, renovation, or alteration of
affordable residential apartments covered by
sub- clause (a) of clause (xvi) of paragraph 4
below, in a project which commences on or
after 1st April, 2019, or in an ongoing project
in respect of which the promoter has not
exercised option to pay central tax on
construction of apartments at the rates as
specified for item (ie) or (if), as the case may
be, in the manner prescribed therein,
private participation" under the Housing for All (Urban) Mission/Pradhan
Mantri Awas Yojana, only for existing slum dwellers;"
14Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017
11 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
12 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
13 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

15 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.
16 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read
"excluding"
17 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
18 Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017
(e) post-harvest storage infrastructure
for agricultural produce including a cold
storage for such purposes; or
(f) mechanised food grain handling system,
machinery or equipment for units processing
agricultural produce as food stuff excluding
alcoholic beverages.: [(va) Composite supply of works contract as
defined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017,
other than that covered by items (i), (ia), (ib),
(ic), (id), (ie) and (if) above, supplied by way
of construction, erection, commissioning,
installation, completion, fitting out, repair,
maintenance, renovation, or alteration of
affordable residential apartments covered by
sub- clause (a) of clause (xvi) of paragraph 4
below, in a project which commences on or
after 1st April, 2019, or in an ongoing project
in respect of which the promoter has not
exercised option to pay central tax on
construction of apartments at the rates as
specified for item (ie) or (if), as the case may
be, in the manner prescribed therein,

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within the limits prescribed
in sub- clause (a) of clause
(xvi) of paragraph 4 below,
was less than 50 per cent. of
the total carpet area of all the
apartments in the project, the
recipient of the service, that
is, the promoter shall be
liable to pay such amount of
tax on reverse charge basis as
is equal to the difference
between the tax payable on
the service at the applicable
rate but for the rate
prescribed herein and the tax
actually paid at the rate
prescribed herein]19: {Provided that where the
services are supplied to a
Government Entity, they
should have been procured
by the said entity in relation
to a work entrusted to it by
the Central Government,
State Government, Union
territory or local authority, as
be}24]25]26
the case may
19 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.
20 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.
21Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read
"Services provided"
22 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read "a
local authority or a Governmental authority"
24 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read "-
".
25Substituted vide notification No. 24/2017 – Central Tax (Rate) dt 21.09.2017. Prior to substitution it read
"Construction services other than (i), (ii), (iii), (iv) and (v) above."
26Inserted "Construction services other than (i), (ii), (iii), (iv) and (v) above." vide notification No. 20/2017–
Central Tax (Rate) dt 22.08.2017
s food stuff excluding
alcoholic beverages.: [(va) Composite supply of works contract as
defined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017,
other than that covered by items (i), (ia), (ib),
(ic), (id), (ie) and (if) above, supplied by way
of construction, erection, commissioning,
installation, completion, fitting out, repair,
maintenance, renovation, or alteration of
affordable residential apartments covered by
sub- clause (a) of clause (xvi) of paragraph 4
below, in a project which commences on or
after 1st April, 2019, or in an ongoing project
in respect of which the promoter has not
exercised option to pay central tax on
construction of apartments at the rates as
specified for item (ie) or (if), as the case may
be, in the manner prescribed therein,

within the limits prescribed
in sub- clause (a) of clause
(xvi) of paragraph 4 below,
was less than 50 per cent. of
the total carpet area of all the
apartments in the project, the
recipient of the service, that
is, the promoter shall be
liable to pay such amount of
tax on reverse charge basis as
is equal to the difference
between the tax payable on
the service at the applicable
rate but for the rate
prescribed herein and the tax
actually paid at the rate
prescribed herein]19: {Provided that where the
services are supplied to a
Government Entity, they
should have been procured
by the said entity in relation
to a work entrusted to it by
the Central Government,
State Government, Union
territory or local authority, as
be}24]25]26
the case may

19 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.

20 Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.

21Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read
"Services provided"

22 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read "a
local authority or a Governmental authority"

24 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read "-
".

25Substituted vide notification No. 24/2017 – Central Tax (Rate) dt 21.09.2017. Prior to substitution it read
"Construction services other than (i), (ii), (iii), (iv) and (v) above."

26Inserted "Construction services other than (i), (ii), (iii), (iv) and (v) above." vide notification No. 20/2017–
Central Tax (Rate) dt 22.08.2017

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art or cultural establishment; or
(c) a residential complex predominantly
meant for self-use or the use of their
employees or other persons specified in
paragraph 3 of the Schedule III of the Central
Goods and Services Tax Act, 2017. [Explanation.- For the purposes of this item,
the term 'business' shall not include any
activity or transaction undertaken by the
Central Government, a State Government or
any local authority in which they are engaged
as public authorities.]23: [[(vii)Composite supply of works contract as
defined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017,
involving predominantly earth work (that is,
constituting more than 75per cent. of the
value of the works contract) provided to the
Central Government, State Government,
Union territory, local authority, a
Governmental Authority or a Government
Entity. art or cultural establishment; or
(c) a residential complex predominantly
meant for self-use or the use of their
employees or other persons specified in
paragraph 3 of the Schedule III of the Central
Goods and Services Tax Act, 2017.
[Explanation.- For the purposes of this item,
the term 'business' shall not include any
activity or transaction undertaken by the
Central Government, a State Government or
any local authority in which they are engaged
as public authorities.]23: [(viii) Composite supply of works contract as
defined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017
and associated services, in respect of offshore
works contract relating to oil and gas
exploration and production (E&P) in the
offshore area beyond 12 nautical miles from
the nearest point of the appropriate base line. art or cultural establishment; or
(c) a residential complex predominantly
meant for self-use or the use of their
employees or other persons specified in
paragraph 3 of the Schedule III of the Central
Goods and Services Tax Act, 2017.
[Explanation.- For the purposes of this item,
the term 'business' shall not include any
activity or transaction undertaken by the
Central Government, a State Government or
any local authority in which they are engaged
as public authorities.]23: [
[(ix) Composite supply of works contract as
defined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017
provided by a sub-contractor to the main
contractor providing services specified in
item (iii) or item (vi) above to the Central
Government, State Government, Union
territory, a local authority, a Governmental

23 Inserted vide notification No. 17/2018 –Central Tax (Rate) dt 26.07.2018
27Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
"Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above."

28 Inserted “Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.” vide notification No. 24/2017-
Central Tax (Rate) dt. 21.09.2017.
29 Inserted vide notification No. 31/2017– Central Tax (Rate) dt 13.10.2017
No. 3/2019—Central Tax(Rate) dt 29.03.2019.
21Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read
“Services provided”
22 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “a
local authority or a Governmental authority”
24 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “-
”.
25Substituted vide notification No. 24/2017 – Central Tax (Rate) dt 21.09.2017. Prior to substitution it read
“Construction services other than (i), (ii), (iii), (iv) and (v) above.”
26Inserted “Construction services other than (i), (ii), (iii), (iv) and (v) above.” vide notification No. 20/2017–
Central Tax (Rate) dt 22.08.2017
art or cultural establishment; or
(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017. [Explanation.- For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]23: [[(vii)Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity. art or cultural establishment; or
(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.
[Explanation.- For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]23: [(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line. art or cultural establishment; or
(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.
[Explanation.- For the purposes of this item,

the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]23: [
[(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental

23 Inserted vide notification No. 17/2018 –Central Tax (Rate) dt 26.07.2018
27Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
“Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.”
28 Inserted “Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.” vide notification No. 24/2017-
Central Tax (Rate) dt. 21.09.2017.
29 Inserted vide notification No. 31/2017– Central Tax (Rate) dt 13.10.2017

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Authority or a Government Entity.: [(x) Composite supply of works contract as
defined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017
provided by a sub-contractor to the main
contractor providing services specified in
item (vii) above to the Central Government,
State Government, Union territory, a local
authority, a Governmental Authority or a
Government Entity. | territory or local authority, as
]31
the case may be.]30: Provided that where the
services are supplied to a
Government Entity, they
should have been procured
by the said entity in relation
to a work entrusted to it by
the Central Government,
State Government, Union
territory or local authority, as
the case may be.]32
Authority or a Government Entity.: [(xi) 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. | territory or local authority, as
]31
the case may be.]30: Provided that credit of input
tax charged on goods and
services has not been taken
[Please refer to Explanation
no.
(iv)].]33
Authority or a Government Entity.: [[(xii) Construction services other than (i),
(ia), (ib), (ic), (id), (ie), (if), (iii), (iv), (v),
(va), (vi), (vii), (viii), (ix), (x) and (xi) above. Explanation. - For the removal of doubt, it is
hereby clarified that, supply by way of
services specified at items (i), (ia), (ib), (ic),
(id), (ie) and (if) in column (3) shall attract
central tax prescribed against them in column
(4) subject to conditions specified against
them in column (5) and shall not be levied at
the rate as specified under this entry.]34 | territory or local authority, as
]31
the case may be.]30: -]35
Authority or a Government Entity.: Distributive Trade Services; | territory or local authority, as
]31
the case may be.]30: -

30 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it
read:

"(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii)and (viii) above
9 -"

"(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii)and (viii) above
9 -"
vide notification No. 31/2017– Central Tax (Rate) dt 13.10.2017
32 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
33 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
34 Substituted vide notification No. 3/2019 – Central Tax (Rate) dt 29.03.2019. Prior to substitution it

read:
“(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii),(ix), (x)and
(xi) above {and serial
number 38 below}A.”;
A. Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.
35 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
ined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017
provided by a sub-contractor to the main
contractor providing services specified in
item (iii) or item (vi) above to the Central
Government, State Government, Union
territory, a local authority, a Governmental

23 Inserted vide notification No. 17/2018 –Central Tax (Rate) dt 26.07.2018
27Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it
read
“Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.”
28 Inserted “Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.” vide
notification No. 24/2017-
Central Tax (Rate) dt. 21.09.2017.
29 Inserted vide notification No. 31/2017– Central Tax (Rate) dt 13.10.2017
Authority or a Government Entity.: [(x) Composite supply of works contract as
defined in clause (119) of section 2 of the
Central Goods and Services Tax Act, 2017
provided by a sub-contractor to the main
contractor providing services specified in
item (vii) above to the Central Government,
State Government, Union territory, a local
authority, a Governmental Authority or a
Government Entity. | territory or local authority, as
]31
the case may be.]30: Provided that where the
services are supplied to a
Government Entity, they
should have been procured
by the said entity in relation
to a work entrusted to it by
the Central Government,
State Government, Union
territory or local authority, as
the case may be.]32
Authority or a Government Entity.: [(xi) 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. | territory or local authority, as
]31
the case may be.]30: Provided that credit of input
tax charged on goods and
services has not been taken
[Please refer to Explanation
no.
(iv)].]33
Authority or a Government Entity.: [[(xii) Construction services other than (i),
(ia), (ib), (ic), (id), (ie), (if), (iii), (iv), (v),
(va), (vi), (vii), (viii), (ix), (x) and (xi) above. Explanation. - For the removal of doubt, it is
hereby clarified that, supply by way of
services specified at items (i), (ia), (ib), (ic),
(id), (ie) and (if) in column (3) shall attract
central tax prescribed against them in column
(4) subject to conditions specified against

them in column (5) and shall not be levied at
the rate as specified under this entry.]34 | territory or local authority, as
]31
the case may be.]30: -]35
Authority or a Government Entity.: Distributive Trade Services; | territory or local authority, as
]31
the case may be.]30: -

30 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii)and (viii) above
9 -“

“(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii)and (viii) above
9 -“
vide notification No. 31/2017– Central Tax (Rate) dt 13.10.2017
32 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
33 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
34 Substituted vide notification No. 3/2019 – Central Tax (Rate) dt 29.03.2019. Prior to substitution it read:
“(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii),(ix), (x)and
(xi) above {and serial
number 38 below}A.”;
A. Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.
35 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

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“(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii)and (viii) above
9 -“
vide notification No. 31/2017– Central Tax (Rate) dt 13.10.2017

32 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
33 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
34 Substituted vide notification No. 3/2019 – Central Tax (Rate) dt 29.03.2019. Prior to substitution it read:
“(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii),(ix), (x)and
(xi) above {and serial
number 38 below}A.”;
A. Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.
35 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
Accommodation, Food and Beverage
Service; Transport Services; Gas and
Electricity Distribution Services: Services in wholesale trade. Explanation-This service does not include sale or purchase of goods but includes:
– Services of commission agents,
commodity brokers, and auctioneers and
all other traders who negotiate 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. Accommodation, Food and Beverage
Service; Transport Services; Gas and
Electricity Distribution Services: Services in retail trade. Explanation- This service does not include
sale or purchase of goods
Accommodation, Food and Beverage
Service; Transport Services;
Gas and
Electricity Distribution Services: [
[(i) 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,
other than those located in the premises of
hotels, inns, guest houses, clubs, campsites or
other commercial places meant for residential
or lodging purposes having declared tariff of
any unit of accommodation of seven thousand
five hundred rupees and above per unit per
day or equivalent. Explanation 1.- This item includes such
supply at a canteen, mess, cafeteria or dining
space of an institution such as a [***]36

36 Omitted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018. The following was omitted:
“school,
college”
37 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read:
“(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii)and (viii) above
9 -“
vide notification No. 31/2017– Central Tax (Rate) dt 13.10.2017

32 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
33 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
34 Substituted vide notification No. 3/2019 – Central Tax (Rate) dt 29.03.2019. Prior to substitution it

read:
“(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii),(ix), (x)and
(xi) above {and serial
number 38 below}A.”;
A. Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.
35 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
Accommodation, Food and Beverage
Service; Transport Services; Gas and
Electricity Distribution Services: Services in wholesale trade. Explanation-This service does not include
sale or purchase of goods but includes:
– Services of commission agents,
commodity brokers, and auctioneers and
all other traders who negotiate 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. Accommodation, Food and Beverage
Service; Transport Services; Gas and
Electricity Distribution Services: Services in retail trade. Explanation- This service does not include
sale or purchase of goods
Accommodation, Food and Beverage
Service; Transport Services;
Gas and
Electricity Distribution Services: [
[(i) 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,
other than those located in the premises of
hotels, inns, guest houses, clubs, campsites or
other commercial places meant for residential
or lodging purposes having declared tariff of
any unit of accommodation of seven thousand
five hundred rupees and above per unit per
day or equivalent. Explanation 1.- This item includes such
supply at a canteen, mess, cafeteria or dining
space of an institution such as a [***]36

36 Omitted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018. The following was omitted:
“school,
college”
37 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it
read:

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.20]

canteen, whether for
consumption on or away from the premises
where such food or any other article for
human consumption or drink is supplied,
other than those located in the premises of
hotels, inns, guest houses, clubs, campsites or
other commercial places meant for residential
or lodging purposes having declared tariff of
any unit of accommodation of seven thousand
five hundred rupees and above per unit per
day or equivalent.
Explanation 1.- This item includes such
supply at a canteen, mess, cafeteria or dining
space of an institution such as a [***]36

36 Omitted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018. The following was omitted:
“school,
college”
37 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read:
[(ia) Supply, of goods, being food or any | 2.5 | Provided that credit of input
tax charged on goods and
services used in supplying
the service has not been
taken [Please refer to
Explanation no. (iv)]]39
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.
hospital, industrial unit, office, by such
institution or by any other person based on a
contractual arrangement with such institution
for such supply, provided that such supply is
not event based or occasional.
Explanation 2.- This item excludes the
supplies covered under item 7 (v).
Explanation 3.- “declared tariff” includes
charges for all amenities provided in the unit
of accommodation (given on rent for stay)
like furniture, air conditioner, refrigerators or
any other amenities, but without excluding
any discount offered on the published charges
for such unit.: (ii) Accommodation in hotels, inns, guest
houses, clubs, campsites or other commercial

39 Inserted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018.
canteen, whether for
consumption on or away from the premises
where such food or any other article for
human consumption or drink is supplied,
other than those located in the premises of
hotels, inns, guest houses, clubs, campsites or
other commercial places meant for residential
or lodging purposes having declared tariff of
any unit of accommodation of seven thousand
five hundred rupees and above per unit per
day or equivalent.
Explanation 1.- This item includes such
supply at a canteen, mess, cafeteria or dining
space of an institution such as a [***]36

36 Omitted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018. The following was omitted:
“school,
college”
37 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read:
[(ia) Supply, of goods, being food or any | 2.5 | Provided that credit of input
tax charged on goods and
services used in supplying
the service has not been
taken [Please refer to
Explanation no. (iv)]]39
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.
hospital, industrial unit, office, by such
institution or by any other person based on a
contractual arrangement with such institution
for such supply, provided that such supply is
not event based or occasional.
Explanation 2.- This item excludes the
supplies covered under item 7 (v).
Explanation 3.- “declared tariff” includes
charges for all amenities provided in the unit
of accommodation (given on rent for stay)
like furniture, air conditioner, refrigerators or
any other amenities, but without excluding
any discount offered on the published charges
for such unit.: (ii) Accommodation in hotels, inns, guest
houses, clubs, campsites or other commercial

39 Inserted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018.

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.21]

places meant for residential or lodging
purposes having [value of supply]40 of a unit
of accommodation of one thousand rupees
and above but less than two thousand five
hundred rupees per unit per day or equivalent. [***]41: [(iii) Supply, by way of or as part of any
service or in any other manner whatsoever, of
goods, being food or any other article for
human consumption or any drink, where such
supply or service is for cash, deferred
payment or other valuable consideration,
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,
located in the premises of hotels, inns, guest
houses, clubs, campsites or other commercial
places meant for residential or lodging
purposes having declared tariff of any unit of
accommodation of seven thousand five
hundred rupees and above per unit per day or
equivalent.
Explanation.- "declared tariff" includes
charges for all amenities provided in the unit
of accommodation (given on rent for stay)
like furniture, air conditioner, refrigerators or
any other amenities, but without excluding
any discount offered on the published charges
for such unit. | -: -]42
places meant for residential or lodging
purposes having [value of supply]40 of a unit
of accommodation of one thousand rupees
and above but less than two thousand five
hundred rupees per unit per day or equivalent. [***]41: [*** | -: ***]43
40 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read
"declared tariff".
41 Omitted Explanation vide notification No. 13/2018-Central Tax(Rate) dt. 26.07.2018. The following was omitted: "Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but
without excluding any discount offered on the published charges for such unit."
42Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read:
"(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods,
being food or any other article for human consumption or any drink, where such supply or
service is for cash, deferred payment or other valuable consideration, provided by a restaurant,
eating joint including mess, canteen, having licence or permit or by whatever name called to
serve alcoholic liquor for human consumption.

43Omitted item (iv) vide notification No. 46/2017-Central Tax(Rate) dt. 14.11.2017. The following was omitted:
d. or their licensees, whether in trains or at
platforms.
hospital, industrial unit, office, by such
institution or by any other person based on a
contractual arrangement with such institution
for such supply, provided that such supply is
not event based or occasional.
Explanation 2.- This item excludes the
supplies covered under item 7 (v).
Explanation 3.- "declared tariff" includes

charges for all amenities provided in the unit
of accommodation (given on rent for stay)
like furniture, air conditioner, refrigerators or
any other amenities, but without excluding
any discount offered on the published charges
for such unit.: (ii) Accommodation in hotels, inns, guest
houses, clubs, campsites or other commercial

39 Inserted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018.
places meant for residential or lodging
purposes having [value of supply]40 of a unit
of accommodation of one thousand rupees
and above but less than two thousand five
hundred rupees per unit per day or equivalent. [***]41: [(iii) Supply, by way of or as part of any
service or in any other manner whatsoever, of
goods, being food or any other article for
human consumption or any drink, where such
supply or service is for cash, deferred
payment or other valuable consideration,
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,
located in the premises of hotels, inns, guest
houses, clubs, campsites or other commercial
places meant for residential or lodging
purposes having declared tariff of any unit of
accommodation of seven thousand five
hundred rupees and above per unit per day or
equivalent.
Explanation.- “declared tariff” includes
charges for all amenities provided in the unit
of accommodation (given on rent for stay)
like furniture, air conditioner, refrigerators or
any other amenities, but without excluding
any discount offered on the published charges
for such unit. | -: -]42
places meant for residential or lodging
purposes having [value of supply]40 of a unit
of accommodation of one thousand rupees
and above but less than two thousand five
hundred rupees per unit per day or equivalent. [***]41: [*** | -: ***]43
40 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read
“declared tariff”.
41 Omitted Explanation vide notification No. 13/2018-Central Tax(Rate) dt. 26.07.2018. The following was omitted: “Explanation.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but
without excluding any discount offered on the published charges for such unit.”
42Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read:
“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods,
being food or any other article for human consumption or any drink, where such supply or
service is for cash, deferred payment or other valuable consideration, provided by a restaurant,
eating joint including mess, canteen, having licence or permit or by whatever name called to
serve alcoholic liquor for human consumption.

43Omitted item (iv) vide notification No. 46/2017-Central Tax(Rate) dt. 14.11.2017. The following was omitted:

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.22]

[(v) 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.: (vi) Accommodation in hotels, inns, guest
houses, clubs, campsites or other commercial
places meant for residential or lodging
purposes having [value of supply]45 of a unit
of accommodation of two thousand five
hundred rupees and above but less than seven
thousand five hundred rupees per unit per day
or equivalent.
[***]46 | 9: 9 | -]44: -
[(v) 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.: (vii) Supply, by way of or as part of any
service or in any other manner whatsoever, of
goods, including but not limited to food or
any other article for human consumption or
any drink (whether or not alcoholic liquor for
human consumption), where such supply or
service is for cash, deferred payment or other
valuable consideration, in a premises
(including hotel, convention center, club,
pandal, shamiana or any other place, specially
arranged for organising a function) together
with renting of such premises.
| 9: 9 | -]44: -
[(v) 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.: (viii) Accommodation in hotels including five
star hotels, inns, guest houses, clubs,
campsites or other commercial places meant | 9: 14 | -]44: -

45 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read
“declared tariff”.
46 Omitted Explanation vide notification No. 13/2018-Central Tax(Rate) dt. 26.07.2018. The following was omitted: “Explanation.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but
without excluding any discount offered on the published charges for such unit.”
42Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read:
“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods,
being food or any other article for human consumption or any drink, where such supply or
service is for cash, deferred payment or other valuable consideration, provided by a restaurant,
eating joint including mess, canteen, having licence or permit or by whatever name called to
serve alcoholic liquor for human consumption.

43Omitted item (iv) vide notification No. 46/2017-Central Tax(Rate) dt. 14.11.2017. The following was omitted:

[(v) 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.: (vi) Accommodation in hotels, inns, guest
houses, clubs, campsites or other commercial
places meant for residential or lodging
purposes having [value of supply]45 of a unit
of accommodation of two thousand five
hundred rupees and above but less than seven
thousand five hundred rupees per unit per day
or equivalent.
[***]46 | 9: 9 | -]44: -
[(v) 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.: (vii) Supply, by way of or as part of any
service or in any other manner whatsoever, of
goods, including but not limited to food or
any other article for human consumption or
any drink (whether or not alcoholic liquor for
human consumption), where such supply or
service is for cash, deferred payment or other
valuable consideration, in a premises
(including hotel, convention center, club,
pandal, shamiana or any other place, specially
arranged for organising a function) together
with renting of such premises.
| 9: 9 | -]44: -
[(v) 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.: (viii) Accommodation in hotels including five
star hotels, inns, guest houses, clubs,
campsites or other commercial places meant | 9: 14 | -]44: -

45 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read
“declared tariff”.
46 Omitted Explanation vide notification No. 13/2018-Central Tax(Rate) dt. 26.07.2018. The following was omitted: “Explanation.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but
without excluding any discount offered on the published charges for such unit.”

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.23]

for residential or lodging purposes having
[value of supply]47 of a unit of
accommodation of seven thousand and five
hundred rupees and above per unit per day or
equivalent. [***]48: [(ix) Accommodation, food and beverage
services other than (ii), (iii), (v), (vi), (vii)
and (viii) above.
Explanation.- For the removal of doubt, it is
hereby clarified that, supply, by way of or as
part of any service or in any other manner
whatsoever, of goods, being food or any other
article for human consumption or drink,
where such supply or service is for cash,
deferred payment or other valuable
consideration, 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,
other than those located in the premises of
hotels, inns, guest houses, clubs, campsites or
other commercial places meant for residential
or lodging purposes having declared tariff of
any unit of accommodation of seven thousand
five hundred rupees and above per unit per
day or equivalent shall attract central tax @
2.5% without any input tax credit under item
(i) above and shall not be levied at the rate as
specified under this entry.]49
for residential or lodging purposes having
[value of supply]47 of a unit of
accommodation of seven thousand and five
hundred rupees and above per unit per day or
equivalent.
[***]48: (i) Transport of passengers, with or without
accompanied belongings, by rail in first class
or air conditioned coach.

47 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read
“declared tariff”.
48 Omitted Explanation vide notification No. 13/2018-Central Tax(Rate) dt. 26.07.2018. The following was omitted: “Explanation.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but
without excluding any discount offered on the published charges for such unit.”
49Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read:
“(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and
(viii) above.”
Conferences,
Marriage Halls and other outdoor or indoor
functions that are event based and occasional
in nature.: (viii) Accommodation in hotels including five
star hotels, inns, guest houses, clubs,
campsites or other commercial places meant | 9: 14 | -]44: -

45 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read
“declared tariff”.
46 Omitted Explanation vide notification No. 13/2018-Central Tax(Rate) dt. 26.07.2018. The following was omitted: “Explanation.- “declared tariff” includes charges for all amenities provided in the unit of

accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but
without excluding any discount offered on the published charges for such unit."
for residential or lodging purposes having
[value of supply]47 of a unit of
accommodation of seven thousand and five
hundred rupees and above per unit per day or
equivalent. [***]48: [(ix) Accommodation, food and beverage
services other than (ii), (iii), (v), (vi), (vii)
and (viii) above.
Explanation.- For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, 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, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.]49
for residential or lodging purposes having
[value of supply]47 of a unit of
accommodation of seven thousand and five
hundred rupees and above per unit per day or
equivalent.
[***]48: (i) Transport of passengers, with or without
accompanied belongings, by rail in first class
or air conditioned coach.

47 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read
"declared tariff".
48 Omitted Explanation vide notification No. 13/2018-Central Tax(Rate) dt. 26.07.2018. The following was omitted: "Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but
without excluding any discount offered on the published charges for such unit."
49Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read:
"(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and
(viii) above."

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.24]

(ii) Transport of passengers, with or without
accompanied belongings by-
(a) air conditioned contract carriage other
than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.-
(a) “contract carriage” has the meaning
assigned to it in clause (7) of section 2 of the
Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned
to it in clause (40) of section 2 of the Motor
Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio
cab, by whatever name called, which is in
two-way radio communication with a central
control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: (iii) Transport of passengers, with or without
accompanied belongings, by air in economy
class. | 2.5: 2.5 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no. (iv)]: Provided that credit of input
tax charged on goods used in
supplying the service has not
been taken
[Please refer to Explanation
no.
(iv)]
(ii) Transport of passengers, with or without
accompanied belongings by-
(a) air conditioned contract carriage other
than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.-
(a) “contract carriage” has the meaning
assigned to it in clause (7) of section 2 of the
Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned
to it in clause (40) of section 2 of the Motor
Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio
cab, by whatever name called, which is in
two-way radio communication with a central
control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: (iv) Transport of passengers, with or without
accompanied belongings, by air, embarking
from or terminating in a Regional
Connectivity Scheme Airport, as notified by
the Ministry of Civil Aviation. | 2.5: 2.5 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no.
(iv)]: Provided that credit of input
tax charged on goods used in
supplying the service has not
been taken
[Please refer to Explanation
no. (iv)]
(ii) Transport of passengers, with or without
accompanied belongings by-
(a) air conditioned contract carriage other
than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.-

(a) “contract carriage” has the meaning
assigned to it in clause (7) of section 2 of the
Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned
to it in clause (40) of section 2 of the Motor
Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio
cab, by whatever name called, which is in
two-way radio communication with a central
control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: [(iva) Transportation of passengers, with or
without accompanied baggage, by air, by
non-scheduled air transport service or charter
operations, engaged by specified
organisations in respect of religious
pilgrimage facilitated by the Government of
India, under bilateral arrangement.
| 2.5: 2.5 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no. (iv)]: Provided that credit of input
tax charged on goods used in
supplying the service has not
been taken
[Please
refer to clause (iv) of
paragraph 4 relating to
Explanation]]51
(ii) Transport of passengers, with or without
accompanied belongings by-
(a) air conditioned contract carriage other
than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.-
(a) “contract carriage” has the meaning
assigned to it in clause (7) of section 2 of the
Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned
to it in clause (40) of section 2 of the Motor
Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio
cab, by whatever name called, which is in
two-way radio communication with a central
control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: (v) Transport of passengers by air, with or
without accompanied belongings, in other
than economy class.
| 2.5: 6 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no. (iv)]: -
(ii) Transport of passengers, with or without
accompanied belongings by-
(a) air conditioned contract carriage other
than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.-
(a) “contract carriage” has the meaning
assigned to it in clause (7) of section 2 of the
Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned
to it in clause (40) of section 2 of the Motor
Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio
cab, by whatever name called, which is in
two-way radio communication with a central

control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: [
[(vi) Transport of passengers by any motor
vehicle designed to carry passengers where | 2.5: 2.5 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no.
(iv)]: Provided that credit of input
tax charged on goods and
services used in supplying

50 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
“or”
51 Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.
47 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read
“declared tariff”.
48 Omitted Explanation vide notification No. 13/2018-Central Tax(Rate) dt. 26.07.2018. The following was omitted: “Explanation.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but
without excluding any discount offered on the published charges for such unit.”
49Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read:
“(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and
(viii) above.”
(ii) Transport of passengers, with or without
accompanied belongings by-
(a) air conditioned contract carriage other
than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.-
(a) “contract carriage” has the meaning
assigned to it in clause (7) of section 2 of the
Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned
to it in clause (40) of section 2 of the Motor
Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio
cab, by whatever name called, which is in
two-way radio communication with a central
control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: (iii) Transport of passengers, with or without
accompanied belongings, by air in economy
class. | 2.5: 2.5 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no. (iv)]: Provided that credit of input
tax charged on goods used in
supplying the service has not
been taken
[Please refer to Explanation
no.
(iv)]
(ii) Transport of passengers, with or without
accompanied belongings by-
(a) air conditioned contract carriage other
than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.-
(a) “contract carriage” has the meaning

assigned to it in clause (7) of section 2 of the
Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor
Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in
two-way radio communication with a central
control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: (iv) Transport of passengers, with or without accompanied belongings, by air, embarking
from or terminating in a Regional
Connectivity Scheme Airport, as notified by
the Ministry of Civil Aviation. | 2.5: 2.5 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no.
(iv)]: Provided that credit of input
tax charged on goods used in
supplying the service has not
been taken
[Please refer to Explanation
no. (iv)]
(ii) Transport of passengers, with or without
accompanied belongings by-
(a) air conditioned contract carriage other
than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.-
(a) “contract carriage” has the meaning
assigned to it in clause (7) of section 2 of the
Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor
Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in
two-way radio communication with a central
control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: [(iva) Transportation of passengers, with or without accompanied baggage, by air, by
non-scheduled air transport service or charter
operations, engaged by specified
organisations in respect of religious
pilgrimage facilitated by the Government of
India, under bilateral arrangement.
| 2.5: 2.5 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no. (iv)]: Provided that credit of input
tax charged on goods used in
supplying the service has not
been taken
[Please
refer to clause (iv) of
paragraph 4 relating to
Explanation]]51
(ii) Transport of passengers, with or without
accompanied belongings by-
(a) air conditioned contract carriage other
than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.-
(a) “contract carriage” has the meaning

assigned to it in clause (7) of section 2 of the
Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned
to it in clause (40) of section 2 of the Motor
Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio
cab, by whatever name called, which is in
two-way radio communication with a central
control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: (v) Transport of passengers by air, with or
without accompanied belongings, in other
than economy class.
| 2.5: 6 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no. (iv)]: -
(ii) Transport of passengers, with or without
accompanied belongings by-
(a) air conditioned contract carriage other
than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.-
(a) “contract carriage” has the meaning
assigned to it in clause (7) of section 2 of the
Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned
to it in clause (40) of section 2 of the Motor
Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio
cab, by whatever name called, which is in
two-way radio communication with a central
control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: [
[(vi) Transport of passengers by any motor
vehicle designed to carry passengers where | 2.5: 2.5 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no.
(iv)]: Provided that credit of input
tax charged on goods and
services used in supplying

50 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it
read
“or”
51 Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.25]

988) ;
(c) “radio taxi” means a taxi including a radio
cab, by whatever name called, which is in
two-way radio communication with a central
control office and is enabled for tracking
using Global Positioning System (GPS) or
General Packet Radio Service (GPRS).: [
[(vi) Transport of passengers by any motor
vehicle designed to carry passengers where | 2.5: 2.5 | Provided that credit of input
tax charged on goods [and]50
services used in supplying
the service has not been
taken
[Please refer to Explanation
no. (iv)]: Provided that credit of input
tax charged on goods and
services used in supplying

50 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
“or”
51 Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.
or
the service, other than the
input tax credit of input
service in the same line of
business (i.e. service
procured from another
service provider of
transporting passengers in a
motor vehicle or renting of a
motor vehicle), has not been
taken. [Please refer to
Explanation no. (iv)]: -]52]53
the cost of fuel is included in the
consideration charged from the service
recipient.: (vii) Passenger transport services other than
(i), (ii) (iii), (iv), [(iva),]54 (v) and (vi) above. (i) Transport of goods by rail (other than
services specified at item no. (iv)). | the service, other than the
input tax credit of input
service in the same line of
business (i.e. service
procured from another
service provider of
transporting passengers in a
motor vehicle or renting of a
motor vehicle), has not been
taken. [Please refer to
Explanation no. (iv)]: -
the cost of fuel is included in the
consideration charged from the service
recipient.: (i) Transport of goods by rail (other than
services specified at item no. (iv)). | the service, other than the
input tax credit of input
service in the same line of
business (i.e.
service
procured from another
service provider of
transporting passengers in a
motor vehicle or renting of a
motor vehicle), has not been

taken. [Please refer to
Explanation no. (iv)]: Provided that credit of input
tax charged in respect of
goods in supplying the
service is not utilised for
paying central tax or
integrated tax on the supply
of the service
the cost of fuel is included in the
consideration charged from the service
recipient.: (ii) Transport of goods in a vessel. | the service, other than the
input tax credit of input
service in the same line of
business (i.e. service
procured from another
service provider of
transporting passengers in a
motor vehicle or renting of a
motor vehicle), has not been
taken. [Please refer to
Explanation no. (iv)]: 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. (iv)]
the cost of fuel is included in the
consideration charged from the service
recipient.: [(iii) Services of goods transport agency
(GTA) in relation to transportation of goods
(including used household goods for personal
use).
Explanation.- "goods transport agency"
means any person who provides service in
relation to transport of goods by road and
issues consignment note, by whatever name
called. | the service, other than the
input tax credit of input
service in the same line of
business (i.e. service
procured from another
service provider of
transporting passengers in a
motor vehicle or renting of a
motor vehicle), has not been
taken. [Please refer to
Explanation no. (iv)]: Provided that credit of input
tax charged on goods and
services used in supplying
the service has not been
taken
[Please refer to Explanation
no. (iv)]
or
the service, other than the
input tax credit of input
service in the same line of
business (i.e. service
procured from another
service provider of
transporting passengers in a

motor vehicle or renting of a
motor vehicle), has not been
taken. [Please refer to
Explanation no. (iv)]: Provided that the goods

52 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read in column (3) “Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.” and in column (5) “Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”

53 Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST @6% and take full ITC.

54 Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.26]

le or renting of a
motor vehicle), has not been
taken. [Please refer to
Explanation no. (iv)]: Provided that the goods

52 Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read in
column (3) "Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient." and in column (5) "Provided that credit of input tax charged on goods and
services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]"
53 Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution there was
no option to discharge CGST @6% and take full ITC.
54 Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.
transport agency opting to
pay central tax @ 6% under
this entry shall, thenceforth,
be liable to pay central tax @
6% on all the services of
GTA supplied by it.]55: -
transport agency opting to
pay central tax @ 6% under
this entry shall, thenceforth,
be liable to pay central tax @
6% on all the services of
GTA supplied by it.]55: Provided that credit of input
tax charged on goods and
services used in supplying
the service has not been
taken [Please refer to
Explanation no. (iv)]
or
transport agency opting to
pay central tax @ 6% under
this entry shall, thenceforth,
be liable to pay central tax @
6% on all the services of
GTA supplied by it.]55: -]57
transport agency opting to
pay central tax @ 6% under
this entry shall, thenceforth,
be liable to pay central tax @
6% on all the services of
GTA supplied by it.]55: -]59]60
55 Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution there was
no option to discharge CGST@6% and take full ITC subject to condition as mentioned in column (5).
56 Substituted vide notification No. 1/2017 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read
"natural gas"
57Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
"Goods transport services other than (i), (ii), (iii) and (iv) above"
59 Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read:

"(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above.
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60 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017.

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or of the carrier participating in the
multimodal transportation and who
assumes responsibility for the
performance of the said contract. [Explanation 2.-
Nothing contained in this item shall apply to
supply of a service other than by way of
transport of goods from a place in India to
another place in India.]58: [(vii) Goods transport services other than (i),
(ii), (iii), (iv), (v) and (vi) above. or of the carrier participating in the
multimodal transportation and who
assumes responsibility for the
performance of the said contract. [Explanation 2.-
Nothing contained in this item shall apply to
supply of a service other than by way of
transport of goods from a place in India to
another place in India.]58: [
[(i) Renting of any motor vehicle designed
to carry passengers where the cost of fuel is
included in the consideration charged from
the service recipient. or
6 | -]62]63
or of the carrier participating in the
multimodal transportation and who
assumes responsibility for the
performance of the said contract.
[Explanation 2.-
Nothing contained in this item shall apply to
supply of a service other than by way of
transport of goods from a place in India to
another place in India.]58: [(ii) Time charter of vessels for transport of
goods. or of the carrier participating in the
multimodal transportation and who
assumes responsibility for the
performance of the said contract. [Explanation 2.-
Nothing contained in this item shall apply to
supply of a service other than by way of
transport of goods from a place in India to
another place in India.]58: [(iii) Rental services of transport vehicles

Provided that credit of input
tax charged on goods (other
than
on
ships,
vessels
including bulk carriers and
tankers) has not been taken
[Please refer to Explanation
no. (iv)].]64
[(iii) Rental services of transport vehicles
9
-]65
58 Inserted vide notification No. 30/2018 – Central Tax (Rate) dt 31.12.2018.
61 Inserted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018.
62Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read in
column (3) "Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient." and in column (5) "Provided that credit of input tax charged on goods and
services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]"
63Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution there was

no option to discharge CGST @6% and take full ITC.
64 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Rental services of transport vehicles with or without operators, other than (i) above.
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[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.28]

with or without operators, other than (i) and
(ii) above.: [(i) Services of goods transport agency
(GTA) in relation to transportation of goods
(including used household goods for personal
use). Explanation.- “goods transport agency”
means any person who provides service in
relation to transport of goods by road and
issues consignment note, by whatever name
called. [(iii) Rental services of transport vehicles
with or without operators, other than (i) and
(ii) above. [(i) Services of goods transport agency
(GTA) in relation to transportation of goods
(including used household goods for personal
use). Explanation.- “goods transport agency”
means any person who provides service in
relation to transport of goods by road and
issues consignment note, by whatever name
called. or
6 | Provided that the goods
transport agency opting to
pay central tax @ 6% under
this entry shall, thenceforth,
be liable to pay central tax @
6% on all the services of
GTA supplied by it.]66
with or without operators, other than (i) and
(ii) above.: (ii) Supporting services in transport other
than (i) above. with or without operators, other than (i) and
(ii) above.: Postal and courier services.
with or without operators, other than (i) and
(ii) above.: Electricity, gas, water and other distribution
services. with or without operators, other than (i) and
(ii) above.: Financial and related services; real estate
services; and rental and leasing services. with or without operators, other than (i) and
(ii) above.: (i) Services provided by a foreman of a chit
fund in relation to chit. Explanation.-
(a) "chit" means a transaction whether called
chit, chit fund, chitty, kuri, or by whatever
name by or under which a person enters into
an agreement with a specified number of
persons that every one of them shall
subscribe a certain sum of money (or a
certain quantity of grain instead) by way of
periodical instalments over a definite period
and that each subscriber shall, in his turn, as
determined by lot or by auction or by tender
or in such other manner as may be specified
in the chit agreement, be entitled to a prize
65 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
66Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution
there was
no option to discharge CGST@6% and take full ITC subject to condition as mentioned in column (5).

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.29]

transaction whether called
chit, chit fund, chitty, kuri, or by whatever
name by or under which a person enters into
an agreement with a specified number of
persons that every one of them shall
subscribe a certain sum of money (or a
certain quantity of grain instead) by way of
periodical instalments over a definite period
and that each subscriber shall, in his turn, as
determined by lot or by auction or by tender
or in such other manner as may be specified
in the chit agreement, be entitled to a prize

65 Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.
66Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution there was
no option to discharge CGST@6% and take full ITC subject to condition as mentioned in column (5).
amount; (b)"foreman of a chit fund" shall have the
same meaning as is assigned to the
expression "foreman" in clause (j) of section
2 of the Chit Funds Act, 1982 (40 of 1982).: (ii) Transfer of the right to use any goods for
any purpose (whether or not for a specified
period) for cash, deferred payment or other
valuable consideration. amount; (b)"foreman of a chit fund" shall have the
same meaning as is assigned to the
expression "foreman" in clause (j) of section
2 of the Chit Funds Act, 1982 (40 of 1982).: (iii) Any transfer of right in goods or of
undivided share in goods without the transfer
of title thereof. amount; (b)"foreman of a chit fund" shall have the
same meaning as is assigned to the
expression "foreman" in clause (j) of section
2 of the Chit Funds Act, 1982 (40 of 1982).: (iv) Leasing of aircrafts by an operator for
operating scheduled air transport service or
scheduled air cargo service by way of
transaction covered by clause (f) paragraph 5
of Schedule II of the Central Goods and
Services Act, 2017. Explanation.-
(a) "operator" means a person, organisation
or enterprise engaged in or offering to engage
in aircraft operations;
(b) "scheduled air transport service" means
an air transport service undertaken between
the same two or more places operated
according to a published time table or with
flights so regular or frequent that they
constitute a recognisable systematic series,
each flight being open to use by members of

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have the
same meaning as is assigned to the
expression “foreman” in clause (j) of section
2 of the Chit Funds Act, 1982 (40 of 1982).: (iv) Leasing of aircrafts by an operator for
operating scheduled air transport service or
scheduled air cargo service by way of
transaction covered by clause (f) paragraph 5
of Schedule II of the Central Goods and
Services Act, 2017.
Explanation.-
(a) “operator” means a person, organisation
or enterprise engaged in or offering to engage
in aircraft operations;
(b) “scheduled air transport service” means
an air transport service undertaken between
the same two or more places operated
according to a published time table or with
flights so regular or frequent that they
constitute a recognisable systematic series,
each flight being open to use by members of
the public; (c) “scheduled air cargo service” means air
transportation of cargo or mail on a scheduled
basis according to a published time table or
with flights so regular or frequent that they
constitute a recognisably systematic series,
not open to use by passengers.: [(v) Leasing of motor vehicles purchased and
leased prior to 1st July 2017; the public; (c) “scheduled air cargo service” means air
transportation of cargo or mail on a scheduled
basis according to a published time table or
with flights so regular or frequent that they
constitute a recognisably systematic series,
not open to use by passengers.: [[(vi) Service of third party insurance of
“goods carriage”
the public; (c) “scheduled air cargo service” means air
transportation of cargo or mail on a scheduled
basis according to a published time table or
with flights so regular or frequent that they
constitute a recognisably systematic series,
not open to use by passengers.: [(vii) Financial and related services other than
(i), (ii), (iii), (iv), (v), and (vi) above. the public;
(c) “scheduled air cargo service” means air
transportation of cargo or mail on a scheduled
basis according to a published time table or
with flights so regular or frequent that they
constitute a recognisably systematic series,
not open to use by passengers.: (i) Services by the Central Government,
State Government, Union territory or local
authority to governmental authority or

67Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
“Financial and related services other than (i), (ii), (iii), and (iv) above.”
68 Substituted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. Prior to substitution it read:

“(vi) Financial and related services other than (i), (ii), (iii), (iv) and (v) above.
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69 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017
70 Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.

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government entity, by way of lease of land.: (ii) Supply of land or undivided share of land
by way of lease or sub lease where such
supply is a part of composite supply of
construction of flats, etc. specified in the
entry in column (3), against serial number 3,
at item [(i), (ia), (ib), (ic), (id), (ie) and
(if)]71. Provided that nothing contained in this
entry shall apply to an amount charged for
such lease and sub-lease in excess of one
third of the total amount charged for the said
composite supply. Total amount shall have
the same meaning for the purpose of this
proviso as given in paragraph 2 of this
notification. government entity, by way of lease of land.: (iii) Real estate services other than (i) and
(ii)
above. government entity, by way of lease of land.: (i) Temporary or permanent transfer or
permitting the use or enjoyment of
Intellectual Property (IP) right in respect of
goods other than Information Technology
software. government entity, by way of lease of land.: (ii) Temporary or permanent transfer or
permitting the use or enjoyment of
Intellectual Property (IP) right in respect of
Information Technology software. [Please refer to Explanation no.
(v)]
government entity, by way of lease of land.: (iii) Transfer of the right to use any goods for
any purpose (whether or not for a specified
period) for cash, deferred payment or other
valuable consideration.

71 Substituted vide notification No. 3/2019-Central Tax(Rate) dt 29.03.2019. Prior to substitution it
read: “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)”
72 Substituted vide notification No. 1/2018-Central Tax (Rate) dt 25.01.2018. Prior to substitution it
read:

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y or permanent transfer or
permitting the use or enjoyment of
Intellectual Property (IP) right in respect of
Information Technology software.
[Please refer to Explanation no. (v)]
government entity, by way of lease of land.: (iii) Transfer of the right to use any goods for
any purpose (whether or not for a specified
period) for cash, deferred payment or other
valuable consideration.

71 Substituted vide notification No. 3/2019-Central Tax(Rate) dt 29.03.2019. Prior to substitution it read: "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)"
72 Substituted vide notification No. 1/2018-Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

title in
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tax as
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title in
goods
title in
goods: 2.5
title in
goods: 65 per
cent.
Of the
rate of
central
tax as
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73Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
"Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above."

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.33]

on No. 3/2019-Central Tax(Rate) dt 29.03.2019. Prior to substitution it read: “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)”
72 Substituted vide notification No. 1/2018-Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

title in
goods: Same
rate of
central
tax as
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goods: 2.5
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goods: 65 per
cent.
Of the
rate of
central
tax as
applica

73Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
“Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.”

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goods.
Note:-
Nothin
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contain
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this
entry
shall
apply
on or
after
1st
July,
2020.: 2.5
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supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.: Same rate of central tax as applicable on supply of like goods

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.34]

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goods.: 2.5
76 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018
77 Substituted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. prior to substitution it read:
"(viii) Leasing or rental services, with or without operator,
other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.

78 Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018.
79 Substituted vide notification No. 13/2018-Central Tax (Rate) dt 26.07.2018. Prior to substitution it read:

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.35]

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goods.: 2.5

76 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018
77 Substituted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. prior to substitution it read:
"(viii) Leasing or rental services, with or without operator,
other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above. 78 Inserted vide notification No. 27/2018 –
Central Tax (Rate) dt 31.12.2018. 79 Substituted vide notification No. 13/2018-Central Tax (Rate) dt
26.07.2018. Prior to substitution it read:

services) by any mode of transport, and
includes any person engaged in the business
of operating tours.: [(ii) 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. | of business (i.e.
tour operator
service procured from

another tour operator)]80 has
not been taken
[Please refer to Explanation
no. (iv)]

2. The bill issued for supply
of this service indicates that
it is inclusive of charges of
accommodation and
transportation required for
such a tour and the amount
charged in the bill is the
gross amount charged for
such a tour including the
charges of accommodation
and transportation required
for such a tour.: Provided that credit of input
tax charged on goods and
services has not been taken
[Please refer to Explanation
no. (iv)].]81
services) by any mode of transport, and
includes any person engaged in the business
of operating tours.: [(iii) Support services other than (i) and (ii)
above. | of business (i.e. tour operator
service procured from
another tour operator)]80 has
not been taken
[Please refer to Explanation
no. (iv)]
2. The bill issued for supply
of this service indicates that
it is inclusive of charges of
accommodation and
transportation required for
such a tour and the amount
charged in the bill is the
gross amount charged for
such a tour including the
charges of accommodation
and transportation required
for such a tour.: -]82
services) by any mode of transport, and
includes any person engaged in the business
of operating tours.: (i) Support services to agriculture, forestry,
fishing, animal husbandry.
Explanation. – "Support services to
agriculture, forestry, fishing, animal
husbandry" mean -
(i) Services relating to cultivation of plants
and rearing of all life forms of animals,
except the rearing of horses, for food, fibre,
fuel, raw material or other similar products
or agricultural produce by way of—
(a) agricultural operations directly related
to production of any agricultural produce
including cultivation, harvesting,
threshing, plant protection or testing;
(b) supply of farm labour; | of business (i.e. tour operator
service procured from
another tour operator)]80 has
not been taken
[Please refer to Explanation
no. (iv)]

2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.: -

80 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018
81 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Support services other than (i) above
9
-”

82 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

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(c) processes carried out at an
agricultural farm including tending,
pruning, cutting, harvesting, drying,
cleaning, trimming, sun drying,
fumigating, curing, sorting, grading,
cooling or bulk packaging and such like
operations which do not alter the
essential characteristics of agricultural
produce but make it only marketable for
the primary market; (d) renting or leasing of agro machinery
or vacant land with or without a structure
incidental to its use; (e) loading, unloading, packing, storage
or warehousing of agricultural produce;
(f) agricultural extension services; (g) services by any Agricultural Produce
Marketing Committee or Board or
services provided by a commission agent
for sale or purchase of agricultural
produce. [(h) services by way of fumigation in a
warehouse of agricultural produce.]83
(ii) Services by way of pre-conditioning,
pre-cooling, ripening, waxing, retail
packing, labelling of fruits and vegetables
which do not change or alter the essential
characteristics of the said fruits or
vegetables. (iii) Carrying out an intermediate production
process as job work in relation to cultivation
of plants and rearing of all life forms of
animals, except the rearing of horses, for
food, fibre, fuel, raw material or other
similar products or agricultural produce.: [(ii) Service of exploration, mining or drilling
of petroleum crude or natural gas or both. (c) processes carried out at an
agricultural farm including tending,
pruning, cutting, harvesting, drying,
cleaning, trimming, sun drying,
fumigating, curing, sorting, grading,
cooling or bulk packaging and such like
operations which do not alter the
essential characteristics of agricultural
produce but make it only marketable for
the primary market;
(d) renting or leasing of agro machinery
or vacant land with or without a structure
incidental to its use; (e) loading, unloading, packing, storage
or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any
Agricultural Produce
Marketing Committee or Board or
services provided by a commission agent
for sale or purchase of agricultural
produce. [(h) services by way of fumigation in a
warehouse of agricultural produce.]83
(ii) Services by way of pre-conditioning,
pre-cooling, ripening, waxing, retail
packing, labelling of fruits and vegetables
which do not change or alter the essential
characteristics of the said fruits or
vegetables. (iii) Carrying out an intermediate production
process as job work in relation to cultivation
of plants and rearing of all life forms of
animals, except the rearing of horses, for
food, fibre, fuel, raw material or other
similar products or agricultural produce.: [(iii) Support services to mining, electricity,
gas and water distribution other than (ii)

above.
(c) processes carried out at an
agricultural farm including tending,
pruning, cutting, harvesting, drying,
cleaning, trimming, sun drying,
fumigating, curing, sorting, grading,
cooling or bulk packaging and such like
operations which do not alter the
essential characteristics of agricultural
produce but make it only marketable for
the primary market; (d) renting or leasing of agro machinery
or vacant land with or without a structure
incidental to its use; (e) loading, unloading, packing, storage
or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any
Agricultural Produce
Marketing Committee or Board or
services provided by a commission agent
for sale or purchase of agricultural
produce. [(h) services by way of fumigation in a
warehouse of agricultural produce.]83
(ii) Services by way of pre-conditioning,
pre-cooling, ripening, waxing, retail
packing, labelling of fruits and vegetables
which do not change or alter the essential
characteristics of the said fruits or
vegetables.
(iii) Carrying out an intermediate production
process as job work in relation to cultivation
of plants and rearing of all life forms of
animals, except the rearing of horses, for
food, fibre, fuel, raw material or other
similar products or agricultural produce.: (i) Services by way of house-keeping, such as

83 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018
84 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Support services to mining, electricity, gas and water distribution. 9
-”

85 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

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|
packing, labelling of fruits and vegetables
which do not change or alter the essential
characteristics of the said fruits or
vegetables. (iii) Carrying out an intermediate production
process as job work in relation to cultivation
of plants and rearing of all life forms of
animals, except the rearing of horses, for
food, fibre, fuel, raw material or other
similar products or agricultural produce.: (i) Services by way of house-keeping, such as

83 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018
84 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

"(ii) Support services to mining, electricity, gas and water distribution. 9
-"

85 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

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.: (ii) Maintenance, repair and installation
(except construction) services, other than (i)
above [and serial number 38 below]86.
| tax charged on goods and
services has not been taken
[Please refer to Explanation
no. (iv)].: -]87
9987: Heading
9988
(Manufacturing
services on
physical inputs
(goods) owned
by others) | 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.: (i) Services by way of job work in relation to-
(a) Printing of newspapers; [(b) Textiles and textile products falling
under Chapter 50 to 63 in the First
Schedule to the Customs Tariff Act,
1975 (51of 1975)]88; [(c) all products falling under Chapter 71 in
the First Schedule to the Customs Tariff
Act, 1975 (51of 1975);]89
(d) Printing of books (including Braille
books), journals and periodicals; [(da) printing of all goods falling under
Chapter 48 or 49, which attract CGST
@ 2.5per cent. or Nil]90
(e) Processing of hides, skins and leather
falling under Chapter 41 in the First
Schedule to the Customs Tariff Act,
1975 (51of 1975). [(ea) manufacture of leather goods or foot
wear falling under Chapter 42 or 64 in
the First Schedule to the Customs Tariff

Act, 1975 (51of 1975) respectively;]91
[(f) all food and food products falling
under Chapters 1 to 22 in the First
Schedule to the Customs Tariff Act,
1975 (51of 1975); (g) all products falling under Chapter 23 in
the First Schedule to the Customs Tariff
Act, 1975 (51of 1975), except dog and | tax charged on goods and
services has not been taken
[Please refer to Explanation
no. (iv)].: -

86 Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. 87 Substituted vide notification No. 1/2018-Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

"25
Heading 9987
Maintenance, repair and installation (except construction) services. 9
-"

88 Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017.
Prior to substitution it read
"Textile yarns (other than of man-made fibres) and textile fabrics;"
89Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read "Cut
and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other
precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);"
90 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017
91 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

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or to substitution it read:

“25
Heading 9987
Maintenance, repair and installation (except construction) services. 9
-“

88 Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution it read
“Textile yarns (other than of man-made fibres) and textile fabrics;”
89Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “Cut
and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other
precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”
90 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017
91 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

cat food put up for retail sale falling
under tariff item 23091000 of the said
Chapter; (h) manufacture of clay bricks falling under
tariff item 69010010 in the First
Schedule to the Customs Tariff Act,
1975 (51of 1975);]92
[(i) manufacture of handicraft goods. Explanation.- The expression “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.]93
[****]94: [(ia)Services by way of job work in relation
to- (a) manufacture of umbrella; (b) printing
of all goods falling under Chapter 48 or 49,
which attract CGST @ 6per cent
cat food put up for retail sale falling
under tariff item 23091000 of the said
Chapter;
(h) manufacture of clay bricks falling under
tariff item 69010010 in the First
Schedule to the Customs Tariff Act,
1975 (51of 1975);]92
[(i) manufacture of handicraft goods.
Explanation.- The expression “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.]93
[****]94: [(ii) Services by way of any treatment or
process on goods belonging to another

person, in relation to-
(a) printing of newspapers;
(b) printing of books (including Braille books), journals and periodicals
{(c) printing of all goods falling under

Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil.}96
cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;
(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);]92
[(i) manufacture of handicraft goods.
Explanation.- The expression "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.]93
[****]94: [(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract

92 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017
93Inserted vide notification No. 46/2017-- Central Tax (Rate) dt. 14.11.2017
94 Omitted Explanation vide Notf 20/2017 – Central Tax (Rate) dt 22.08.2017. The following was omitted "Explanation.- "man made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes either,- (a)
by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical
modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)];
or
(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium
rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins,
or alginic acid), to produce polymers such as cellulose acetate or alginates"
95 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017
96 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017
97 Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution it read in
column (3) "Manufacturing services on physical inputs (goods) owned by others, other than (i) above"
98 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.39]

solution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium
rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins,
or alginic acid), to produce polymers such as cellulose acetate or alginates"
95 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017
96 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017
97 Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution it read in
column (3) "Manufacturing services on physical inputs (goods) owned by others, other than (i) above"
98 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017
CGST @ 6per cent.: [
[(iii) Tailoring services. CGST @ 6per cent.: [(iv) Manufacturing services on physical
inputs (goods) owned by others, other than
(i), (ia), (ii), (iia) and (iii) above. CGST @ 6per cent.: [[(i) Services by way of printing of all goods
falling under Chapter 48 or 49 [including
newspapers, books (including Braille books),
journals and periodicals], which attract CGST @
6 per cent. or 2.5per cent. or Nil, where only
content is supplied by the publisher and the
physical inputs including paper used for printing
belong to the printer. CGST @ 6per cent.: [(ii) Other manufacturing services; publishing, printing and reproduction
services; materials recovery services, other
than (i) above. CGST @ 6per cent.: Community, Social and Personal Services
and other miscellaneous services
CGST @ 6per cent.: Public administration and other services
provided to the community as a whole; compulsory social security services. CGST @ 6per cent.: Education services. CGST @ 6per cent.: Human health and social care services. CGST @ 6per cent.: (i) Services by way of treatment of effluents
by a Common Effluent Treatment Plant.
CGST @ 6per cent.: (ii) Sewage and waste collection, treatment
and disposal and other environmental
protection services other than (i) above.

99 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:
A. inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read "and
(ii)"
100 Inserted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017
101 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018
102Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read
"Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where
only content is supplied by the publisher and the physical inputs including paper used for printing belong to
the printer."
103Inserted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08. 2017
104 Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08. 2017. Prior to substitution it read
"Other manufacturing services; publishing, printing and reproduction services; materials recovery services."
105 Substituted vide notification No. 1/2018-Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

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33: 34 | Heading
9995: Heading
9996
(Recreational,
cultural and
sporting
services) | Services of membership organisations.: (i) Services by way of admission or access to
circus, Indian classical dance including folk
dance, theatrical performance, drama [or
planetarium]106. | 9: 9 | -: -
Services of membership organisations.: (ii) Services by way of admission to
exhibition of cinematograph films where
price of admission ticket is one hundred
rupees or less. | 9: [6]107 | -: -
Services of membership organisations.: [(iia) Services by way of admission to
exhibition of cinematograph films where
price of admission ticket is above one
hundred rupees. | 9: 9 | -: -]108
Services of membership organisations.: [(iii) Services by way of admission to
amusement parks including theme parks,
water parks, joy rides, merry-go rounds, go-
carting and ballet. | 9: 9 | -: -]109
Services of membership organisations.: [(iiia) Services by way of admission to
entertainment events or access to amusement
facilities including [***]110casinos, race club,
any sporting event such as Indian Premier
League and the like.
| 9: 14 | -: -]111
Services of membership organisations.: (iv) Services provided by a race club by way
of totalisator or a license to bookmaker in
such club. | 9: 14 | -: -
Services of membership organisations.: (v) Gambling. | 9: 14 | -: -
Services of membership organisations.: (vi) Recreational, cultural and sporting
services other than (i), (ii), [(iia)]112 (iii),
[(iiia),]113 (iv) and (v) above. | 9: 9 | -: -
33: 35 | Heading
9995: Heading
9997 | Services of membership organisations.: Other services (washing, cleaning and dyeing
services; beauty and physical well-being
services; and other miscellaneous services
including services nowhere else classified). | 9: 9 | -: -

106 Inserted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017
107 Substituted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. Prior to substitution
it read
“9”
108 Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018
109 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it
read:
110 Omitted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. The following was omitted:
“exhibition of cinematograph films,”
111 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018
112 Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018.
113 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

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106 Inserted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017
107 Substituted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. Prior to substitution it read
"9"
108 Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018
109 Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

110 Omitted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. The following was omitted: "exhibition of cinematograph films,"
111 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018
112 Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018.
113 Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018
36: 37 | Heading
9998: Heading
9999 | Domestic services.: Services provided by extraterritorial
organisations and bodies. | 9: 9 | -: -
36: [38. | Heading
9998: Heading
9954 or 9983
or 9987 | Domestic services.: Service by way of construction or
engineering or installation or other technical
services, provided in relation of setting up of
following, -
(a) Bio-gas plant
(b) Solar power based devices
(c) Solar power generating system
(d) Wind mills, Wind Operated
Electricity Generator (WOEG)
(e) Waste to energy plants / devices
(f) Ocean waves/tidal waves energy
devices/plants
Explanation:- This entry shall be read in
conjunction with serial number 234 of
Schedule I 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. | 9: 9 | -: -]114
36: [39.
| Heading
9998: Chapter 99 | Domestic services.: 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, published in Gazette of India vide
G.S.R. No. _, dated 29th March, 2019. Explanation. -
This entry is to be taken to apply to all
services which satisfy the conditions
prescribed herein, even though they may be
covered by a more specific chapter, section or
heading elsewhere in this notification. | 9: 9 | -: -]115

114 Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018.

115 Inserted vide notification No. 3/2019- Central Tax (Rate) dt 29.03.2019.

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ional
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, published in Gazette of India vide
G.S.R. No. _, dated 29th March, 2019. Explanation. -
This entry is to be taken to apply to all
services which satisfy the conditions
prescribed herein, even though they may be
covered by a more specific chapter, section or
heading elsewhere in this notification. | 9: 9 | -: -]115

114 Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. 115 Inserted vide notification No. 3/2019- Central Tax (Rate) dt 29.03.2019. 41

[2.
In case of supply of service specified in column (3), in item [(i), (ia), (ib), (ic), (id), (ie) and

(if)]116, against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply. Explanation. –For the purposes of this paragraph, "total amount" means the sum total of,-

(b) amount charged for transfer of land or undivided share of land, as the case may be: including by way of lease or sublease.]117
[2A.
Where a registered 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.]118
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. 116 Substituted vide notification No. 3/2019- Central Tax – (Rate) dt 29.03.2019. Prior to substitution it read:
"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),"
117 Substituted vide notification No. 1/2018- Central Tax- (Rate) dt 25.01.2018. Prior to substitution it read:
"2. In case of supply of service specified in column (3) of the entry [at item (i), item (iv) [sub-item (b), sub-item
(c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]]A against
serial no.
3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount
charged for such supply less the value of land or undivided share of land, as the case may be, and the value of

land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply. Explanation.–For the purposes of paragraph 2, “total amount” means the sum total of,-

(a) consideration charged for aforesaid service; and
(b) amount charged for transfer of land or undivided share of land, as the case may be.”
A. Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “at item (i)”
118 Inserted vide notification No. 3/2019- Central Tax – (Rate) dt 29.03.2019. 42

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alue of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of
land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total
amount charged for such supply.

Explanation.–For the purposes of paragraph 2, “total amount” means the sum total of,-

(a) consideration charged for aforesaid service; and
(b) amount charged for transfer of land or undivided share of land, as the case may be.”
A. Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “at
item (i)”
118 Inserted vide notification No. 3/2019- Central Tax – (Rate) dt 29.03.2019.
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: context otherwise requires, shall mean respectively as “Chapter, “Section” and “Heading”
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: in the annexed scheme of classification of services (Annexure). (ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: (iii)The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: Schedule shall, so far as may be, apply to the interpretation of heading 9988.
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: (iv) Wherever a rate has been prescribed in this notification subject to the condition that
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: credit of input tax charged on goods or services used in supplying the service has not been
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: 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.
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: (v) "information technology software” means any representation of instructions, data,
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: sound or image, including source code and object code, recorded in a machine readable
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: form, and capable of being manipulated or providing interactivity to a user, by means of a
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: computer or an automatic data processing machine or any other device or equipment. (ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: (vi) “agricultural extension” means application of scientific research and knowledge to
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: agricultural practices through farmer education or training.
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: (vii)“agricultural produce” means any produce out of cultivation of plants and rearing of all
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: other similar products, on which either no further processing is done or such processing is
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: done as is usually done by a cultivator or producer which does not alter its essential
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: characteristics but makes it marketable for primary market.
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: (viii)“Agricultural Produce Marketing Committee or Board” means any committee or board

(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: constituted under a State law for the time being in force for the purpose of regulating the
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: marketing of agricultural produce. (ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: [(ix) “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,
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: with 90per cent. or more participation by way of equity or control, to carry out any function
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: article 243 G of the Constitution. (ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: (x) “Government Entity” means an authority or a board or any other body including a
(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the: society, trust, corporation,-
(i) set up by an Act of Parliament or State Legislature; or
(ii) established by any Government,

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ey occur, unless the: with 90per cent. or more participation by way of equity or control, to carry out any function
(ii) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the: entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under
(ii) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the: article 243 G of the Constitution.
(ii) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the: (x) "Government Entity" means an authority or a board or any other body including a
(ii) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the: 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.]119
[(xi) "specified organisation" shall mean, -
(a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
(b) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002). (xii) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of
the Motor Vehicles Act, 1988 (59 of 1988).]120
[(xiii) an apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely- (a) part of supply of construction of which has time of supply on or before the 31st March, 2019 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;
(xiv) the term "apartment" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016); (xv) the term "project" shall mean a Real Estate Project or a Residential Real Estate Project; (xvi) the term "affordable residential apartment" shall mean, -

(a) a residential apartment in a project which commences on or after 1st April, 2019, or in

an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay 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, 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.

(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 item (i) and (ic) in

column (3) against sl. No. 3 in the Table;
B. Amount charged for the transfer of land or undivided share of land, as

the case may be including by way of lease or sub lease; and
C. Any other amount charged by the promoter from the buyer of the

apartment including preferential location charges, development charges, parking charges, common facility charges etc.

(b) an apartment being constructed in an ongoing project under any of the schemes

specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-

119 Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017
120 Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018.

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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.
(xvii) the term “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);
(xviii) the term “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);
(xix) the term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;
(xx) the term “ongoing project” shall mean a project which meets all the following conditions, namely-

(a) commencement certificate in respect of the project, where required to be issued by the

competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:-
(i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or
(ii) a chartered engineer registered with the Institution of Engineers (India); or
(iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority.
(b) where commencement certificate in respect of the project, is not required to be issued

by the competent authority, it is certified by any of the authorities specified in sub-clause (a) above that construction of the project has started on or before the 31st March, 2019;
(c) completion certificate has not been issued or first occupation of the project has not

taken place on or before the 31st March, 2019;
(d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.
Explanation.- For the purpose of sub- 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.
(xxi) "commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;
(xxii) "development works" means the external development works and internal development works on immovable property;
(xxiii) "external development works" includes roads and road systems landscaping, water supply, seweage and drainage systems, electricity supply transformer, sub-station, solid

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to have started on or before the 31st March, 2019, if the earthwork for
site preparation for the project has been completed and excavation for foundation has
started on or before the 31st March, 2019. (xxi) "commencement certificate" means the commencement certificate or the building
permit or the construction permit, by whatever name called issued by the competent
authority to allow or permit the promoter to begin development works on an immovable
property, as per the sanctioned plan; (xxii) "development works" means the external development works and internal
development works on immovable property; (xxiii) "external development works" includes roads and road systems landscaping, water
supply, seweage and drainage systems, electricity supply transformer, sub-station, solid

waste management and disposal or any other work which may have to be executed in the
periphery of, or outside, a project for its benefit, as may be provided under the local laws;
(xxiv) "internal development works" means roads, footpaths, water supply, sewers, drains,
parks, tree planting, street lighting, provision for community buildings and for treatment
and disposal of sewage and sullage water, solid waste management and disposal, water
conservation, energy management, fire protection and fire safety requirements, social
infrastructure such as educational health and other public amenities or any other work in a
project for its benefit, as per sanctioned plans; (xxv) the term "competent authority" as mentioned in definition of "commencement
certificate" and "residential apartment" , means the local authority or any authority created
or established under any law for the time being in force by the Central Government or State
Government or Union Territory Government, which exercises authority over land under its
jurisdiction, and has powers to give permission for development of such immovable
property; (xxvi) The term "carpet area" shall have the same meaning assigned to it in in clause (k) of
section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
(xxvii) the term "Real Estate Regulatory Authority" shall mean the Authority established
under sub- section (1) of section 20 (1) of the Real Estate (Regulation and Development)
Act, 2016 (No. 16 of 2016) by the Central Government or State Government; (xxviii) "project which commences on or after 1st April, 2019" shall mean a project other
than an ongoing project; (xxxi) "floor space index (FSI)" shall mean the ratio of a building's total
floor area (gross: floor area) to the size of the piece of land upon which it is built.]121

5. This notification shall come into force with effect from 1st day of July, 2017.
[F.No. 334/1/2017-TRU]
(Ruchi Bisht)
Under Secretary to the Government of India

121 Inserted vide notification No. 3/2019- Central Tax (Rate) dated 29.03.2019.

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6 of 2016);
(xxvii) the term “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;

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

(xxxi) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross: floor area) to the size of the piece of land upon which it is built.]121
5. This notification shall come into force with effect from 1st day of July, 2017.
[F.No. 334/1/2017-TRU]
(Ruchi Bisht)
Under Secretary to the Government of India

121 Inserted vide notification No. 3/2019- Central Tax (Rate) dated 29.03.2019.

Annexure I

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

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

portion in a REP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under:

Tx=T-Te

Where,

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

Te=Tc+Tr

Where, -

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

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

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

$$Tr = T * F1 * F2 * F3 * F4$$

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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;

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

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

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

F1=
Carpet area of residential apartments in REP
Total carpet area of commercial and residential apartments in the REP

Total carpet area of residential apartment booked on or before 31st
March, 2019
F2 =

Total carpet area of the residential apartment in REP

Such Value of supply of construction of residential apartments booked
on or before 31st March, 2019 which has time of supply on or before
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)

% Completion of construction as on 31st March, 2019

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

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

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

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

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Tc =T3 * (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP);

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

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

Tr = (T3 + T2)* F1 * F2 * F3* F4
or
Tr = (T- T1)* F1 * F2 * F3* F4

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

(e)
Where, Tx is positive, i.e. Te<T, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST ITC- 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. Te>T, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.

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

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

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igible to take ITC on
goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between Te and T. (g)
The registered person may calculate Tc and utilize credit to the extent of Tc for payment of tax on commercial apartments, till the complete accounting of Tx is carried out and submitted.
(h)
Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be,

as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.
Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, "Te" shall be calculated as follows: -

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

Te = Tc + Tr
Where, -

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

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

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

Tr = Tn* F1 * F2 * F3

Where, -

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

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

(b)
The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of Te.
(c)
The amount 'Te' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

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

(i)
where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the

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e as in para 1 above

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

(c)
The amount 'Te' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.
3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

(i)
where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the

50

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 beactual 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: 1 | Details of a REP (Res + Com): No. of apartments in the project
Sl. No: 2 | Details of a REP (Res + Com): No. of residential apartments in the project
Sl. No: 3 | Details of a REP (Res + Com): Carpet area of the residential apartment
Sl. No: 4 | Details of a REP (Res + Com): Total carpet area of the residential apartments
Sl. No: 5 | Details of a REP (Res + Com): value of each residential apartment
Sl. No: 6 | Details of a REP (Res + Com): Total value of the residential apartments
Sl. No: 7 | Details of a REP (Res + Com): No. of commercial apartments in the project
Sl. No: 8 | Details of a REP (Res + Com): Carpet area of the commercial apartment
Sl. No: 9 | Details of a REP (Res + Com): Total carpet area of the commercial apartments
Sl.
No: 10 | Details of a REP (Res + Com): Total carpet area of the project (Resi + Com)
Sl. No: 11 | Details of a REP (Res + Com): Percentage completion as on 31.03.2019 [as declared to RERA or determined
by chertered engineer]
Sl. No: 12 | Details of a REP (Res + Com): No of residential apartments booked before transition
Sl. No: 13 | Details of a REP (Res + Com): Total carpet area of the residential apartments booked before transition
Sl. No: 14 | Details of a REP (Res + Com): Value of booked residential apartments
Sl. No: 15 | Details of a REP (Res + Com): Percentage invoicing of booked residential apartments on or before
31.03.2019
Sl. No: 16 | Details of a REP (Res + Com): Total value of supply of residential apartments having t.o.s. prior to transition
Sl. No: 17 | Details of a REP (Res + Com): ITC to be reversed on transition, Tx= T- Te

Sl. No: 18 | Details of a REP (Res + Com): Eligible ITC (Te)= Tc + Tr
Sl. No: 19 | Details of a REP (Res + Com): T (*see notes below)
Sl. No: 20 | Details of a REP (Res + Com): Tc= T x (carpet area of commercial apartments in the REP/ total carpet area
of commercial and residential apartments in the REP)
Sl.
No: 21 | Details of a REP (Res + Com): Tr= T x F1 x F2 x F3 x F4
Sl. No: 22 | Details of a REP (Res + Com): F1
Sl. No: 23 | Details of a REP (Res + Com): F2
Sl. No: 24 | Details of a REP (Res + Com): F3
Sl. No: 25 | Details of a REP (Res + Com): F4
Sl. No: 26 | Details of a REP (Res + Com): Tr= T x F1 x F2 x F3 x F4
Sl. No: 27 | Details of a REP (Res + Com): Eligible ITC (Te)=Tc + Tr
Sl. No: 28 | Details of a REP (Res + Com): ITC to be reversed on transition, Tx= T- Te
Details of a REP (Res + Com): * Note:-

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

2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or
commencemnt of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

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. No: 22 | Details of a REP (Res + Com): F1
Sl. No: 23 | Details of a REP (Res + Com): F2
Sl. No: 24 | Details of a REP (Res + Com): F3
Sl. No: 25 | Details of a REP (Res + Com): F4
Sl. No: 26 | Details of a REP (Res + Com): Tr= T x F1 x F2 x F3 x F4
Sl. No: 27 | Details of a REP (Res + Com): Eligible ITC (Te)=Tc + Tr
Sl. No: 28 | Details of a REP (Res + Com): ITC to be reversed on transition, Tx= T- Te
Details of a REP (Res + Com): * Note:-

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or
commencemnt of project which is later and transitional credit taken under section 140 of CGST Act' as value of T. 51

Illustration 2:

Sl. No: 1 | Details of a REP (Res + Com): No. of apartments in the project
Sl. No: 2 | Details of a REP (Res + Com): No. of residential apartments in the project
Sl. No: 3 | Details of a REP (Res + Com): Carpet area of the residential apartment
Sl. No: 4 | Details of a REP (Res + Com): Total carpet area of the residential apartments
Sl. No: 5 | Details of a REP (Res + Com): value of each residential apartment
Sl. No: 6 | Details of a REP (Res + Com): Total value of the residential apartments
Sl. No: 7 | Details of a REP (Res + Com): No. of commercial apartments in the project
Sl. No: 8 | Details of a REP (Res + Com): Carpet area of the commercial apartment
Sl. No: 9 | Details of a REP (Res + Com): Total carpet area of the commercial apartments
Sl. No: 10 | Details of a REP (Res + Com): Total carpet area of the project (Resi + Com)
Sl.
No: 11 | Details of a REP (Res + Com): Percentage completion (Pc) as on 31.03.2019 [as declared to RERA or
determined by chertered engineer]
Sl. No: 12 | Details of a REP (Res + Com): No of residential apartments booked before transition
Sl. No: 13 | Details of a REP (Res + Com): Total carpet area of the residential apartments booked before transition
Sl. No: 14 | Details of a REP (Res + Com): Value of booked residential apartments
Sl. No: 15 | Details of a REP (Res + Com): Percentage invoicing of booked residential apartments on or before 31.03.2019
Sl. No: 16 | Details of a REP (Res + Com): Total value of supply of residential apartments having t.o.s. prior to transition
Sl. No: 17 | Details of a REP (Res + Com): ITC to be reversed on transition, Tx= T- Te
Sl. No: 18 | Details of a REP (Res + Com): Eligible ITC (Te)= Tc + Tr
Sl. No: 19 | Details of a REP (Res + Com): T (*see notes below)
Sl. No: 20 | Details of a REP (Res + Com): Tc= T x (carpet area of commercial apartments in the REP/ total carpet area of
commercial and residential apartments in the REP)
Sl. No: 21 | Details of a REP (Res + Com): Tr= T x F1 x F2 x F3 x F4
Sl. No: 22 | Details of a REP (Res + Com): F1
Sl.
No: 23 | Details of a REP (Res + Com): F2
Sl. No: 24 | Details of a REP (Res + Com): F3
Sl. No: 25 | Details of a REP (Res + Com): F4
Sl. No: 26 | Details of a REP (Res + Com): Tr= T x F1 x F2 x F3 x F4
Sl. No: 27 | Details of a REP (Res + Com): Eligible ITC (Te)=Tc + Tr
Sl. No: 28 | Details of a REP (Res + Com): ITC to be reversed/ taken on transition, Tx= T- Te
Sl. No: 29 | Details of a REP (Res + Com): Tx after application of cap on % invoicing vis-a-vis Pc
Sl. No: 30
31 | Details of a REP (Res + Com): % completion
% invoicing
Sl. No: 32 | Details of a REP (Res + Com): % invoicing after application of cap(Pc + 25%)
Sl. No: 33 | Details of a REP (Res + Com): Total value of supply of residential apartments having t.o.s. prior to transition
Sl. No: 34 | Details of a REP (Res + Com): F3 after application of cap

Sl. No: 35
36 | Details of a REP (Res + Com): Tr= T x F1 x F2 x F3 x F4 (after application of cap)
Eligible ITC (Te)=Tc + Tr (after application of cap)
Sl. No: 37 | Details of a REP (Res + Com): ITC to be reversed / taken on transition, Tx= T- Te (after application of cap)
Sl.
No: 38 | Details of a REP (Res + Com): Tx after application of cap on % invoicing vis-a-vis Pc and payment realisation
Sl. No: 39 | Details of a REP (Res + Com): % invoicing after application of cap(Pc + 25%)
Sl. No: 40 | Details of a REP (Res + Com): Total value of supply of residential apartments having t.o.s. prior to transition
Sl. No: 41 | Details of a REP (Res + Com): Consideration received
Sl. No: 42 | Details of a REP (Res + Com): Total value of supply of residential apartments having t.o.s. prior to transition
after application of cap vis-a-vis consideration received
Sl. No: 43 | Details of a REP (Res + Com): F3 after application of both the caps
Sl. No: 44 | Details of a REP (Res + Com): Tr= T x F1 x F2 x F3 x F4 (after application of both the caps)
Sl. No: 45 | Details of a REP (Res + Com): Eligible ITC (Te)=Tc + Tr (after application of both the caps)
Sl. No: 46 | Details of a REP (Res + Com): ITC to be reversed / taken on transition, Tx= T- Te (after application of both the
caps)
Details of a REP (Res + Com): * Note:-

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or
commencemnt of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

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tion of both the caps
Sl. No: 44 | Details of a REP (Res + Com): Tr= T x F1 x F2 x F3 x F4 (after application of both the caps)
Sl. No: 45 | Details of a REP (Res + Com): Eligible ITC (Te)=Tc + Tr (after application of both the caps)
Sl. No: 46 | Details of a REP (Res + Com): ITC to be reversed / taken on transition, Tx= T- Te (after application of both the caps)
Details of a REP (Res + Com): * Note:-

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencemnt of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

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Annexure II
Residential Real estate project (RREP)

Input tax credit attributable to construction of residential and commercial portion in a Residential Real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated 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* F1 * F2 * F3* F4

Where, -

F1=
Carpet area of residential and commercial apartments in the RREP
Total carpet areaofapartments in the RREP

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

Total carpet area of residential and commercial apartment booked on or before 31st March, 2019
F2=

Total carpet area of the residential and commercial apartment in the RREP

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puts 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;

F1=
Carpet area of residential and commercial apartments in the RREP
Total carpet areaofapartments in the RREP

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

Total carpet area of residential and commercial apartment booked on or before 31st March, 2019
F2=

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
F3=

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)

1
% Completion of construction as on 31st March, 2019
Illustration: where one- fifth (twenty percent) of the construction has been completed, F4 shall be 100 ÷ 20 = 5.

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

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

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

goods and services received on or after 1st April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.

(f)
Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1st

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he 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. Te>T, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.
(f)
Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1st

April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.
2.
Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, "Te" shall be calculated as follows: -

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

Te = Tn* F1 * F2 * F3

Where, -

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

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

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

(c)
The amount 'Te' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.
3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

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

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(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.

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e invoicing shall be deemed to be actual consideration
received plus 25 per cent. of the actual consideration received; and

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(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. 56

Illustration 1:

Sl No
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12: 13 | Details of a residential real estate project (RREP)
A B C
No. of apartments in the project 100
No.
of residential apartments in the project 100
Carpet area of the residential apartment 70
Total carpet area of the residential apartments C2 * C3 700
value of each residential apartment 0.6
Percentage completion as on 31.03.2019 [as declared to RERA or determined by chertered engineer] 20%
No of apartments booked before transition 80
Total carpet area of the residential apartment booked before transition C3 * C7 560
Value of booked residential apartments C5 * C7 48
Percentage invoicing of booked residential apartments on or before 31.03.2019 20%
Total value of supply of residential apartments having t.o.s. prior to transition C9 * C10 9.6
ITC to be reversed on transition, Tx= T- Te: Eligible ITC (Te)=T x F1 x F2 x F3 x F4)
Sl No
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12: 14 | Details of a residential real estate project (RREP)
A B C
No. of apartments in the project 100
No.
of residential apartments in the project 100

Carpet area of the residential apartment 70
Total carpet area of the residential apartments C2 * C3 700
value of each residential apartment 0.6
Percentage completion as on 31.03.2019 [as declared to RERA or determined by chertered engineer] 20%
No of apartments booked before transition 80
Total carpet area of the residential apartment booked before transition C3 * C7 560
Value of booked residential apartments C5 * C7 48
Percentage invoicing of booked residential apartments on or before 31.03.2019 20%
Total value of supply of residential apartments having t.o.s. prior to transition C9 * C10 9.6
ITC to be reversed on transition, Tx= T- Te: T (*see notes below)
Sl No
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12: 15 | Details of a residential real estate project (RREP)
A B C
No. of apartments in the project 100
No.
of residential apartments in the project 100
Carpet area of the residential apartment 70
Total carpet area of the residential apartments C2 * C3 700
value of each residential apartment 0.6
Percentage completion as on 31.03.2019 [as declared to RERA or determined by chertered engineer] 20%
No of apartments booked before transition 80
Total carpet area of the residential apartment booked before transition C3 * C7 560
Value of booked residential apartments C5 * C7 48
Percentage invoicing of booked residential apartments on or before 31.03.2019 20%
Total value of supply of residential apartments having t.o.s. prior to transition C9 * C10 9.6
ITC to be reversed on transition, Tx= T- Te: F1
Sl No
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12: 16
17 | Details of a residential real estate project (RREP)
A B C
No. of apartments in the project 100
No.
of residential apartments in the project 100
Carpet area of the residential apartment 70
Total carpet area of the residential apartments C2 * C3 700
value of each residential apartment 0.6
Percentage completion as on 31.03.2019 [as declared to RERA or determined by chertered engineer] 20%
No of apartments booked before transition 80
Total carpet area of the residential apartment booked before transition C3 * C7 560

Value of booked residential apartments C5 * C7 48
Percentage invoicing of booked residential apartments on or before 31.03.2019 20%
Total value of supply of residential apartments having t.o.s. prior to transition C9 * C10 9.6
ITC to be reversed on transition, Tx= T- Te: F2
F3
Sl No
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12: 18 | Details of a residential real estate project (RREP)
A B C
No. of apartments in the project 100
No.
of residential apartments in the project 100
Carpet area of the residential apartment 70
Total carpet area of the residential apartments C2 * C3 700
value of each residential apartment 0.6
Percentage completion as on 31.03.2019 [as declared to RERA or determined by
chertered engineer] 20%
No of apartments booked before transition 80
Total carpet area of the residential apartment booked before transition C3 * C7 560
Value of booked residential apartments C5 * C7 48
Percentage invoicing of booked residential apartments on or before 31.03.2019 20%
Total value of supply of residential apartments having t.o.s. prior to transition C9 * C10 9.6
ITC to be reversed on transition, Tx= T- Te: F4
Sl No
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12: 19
20 | Details of a residential real estate project (RREP)
A B C
No. of apartments in the project 100
No.
of residential apartments in the project 100
Carpet area of the residential apartment 70
Total carpet area of the residential apartments C2 * C3 700
value of each residential apartment 0.6
Percentage completion as on 31.03.2019 [as declared to RERA or determined by
chertered engineer] 20%
No of apartments booked before transition 80
Total carpet area of the residential apartment booked before transition C3 * C7 560
Value of booked residential apartments C5 * C7 48
Percentage invoicing of booked residential apartments on or before 31.03.2019 20%
Total value of supply of residential apartments having t.o.s. prior to transition C9 * C10 9.6
ITC to be reversed on transition, Tx= T- Te: Eligible ITC (Te)=T x F1 x F2 x F3 x F4) C14 * C15 * C16 *
C17 * C18 0.8
ITC to be reversed on transition, Tx= T- Te C14 - C19 0.2

*Note:-

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

2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7
or commencemnt of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

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nt booked before transition C3 * C7 560
Value of booked residential apartments C5 * C7 48
Percentage invoicing of booked residential apartments on or before 31.03.2019 20%
Total value of supply of residential apartments having t.o.s. prior to transition C9 * C10 9.6
ITC to be reversed on transition, Tx= T- Te: Eligible ITC (Te)=T x F1 x F2 x F3 x F4) C14 * C15 * C16 * C17 * C18 0.8
ITC to be reversed on transition, Tx= T- Te C14 - C19 0.2
*Note:-

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7
or commencemnt of project which is later and transitional credit taken under section 140 of CGST Act' as value of T. 57

Illustration 2:

Sl No: 1 | Details of a residential real estate project (RREP): No. of apartments in the project
Sl No: 2 | Details of a residential real estate project (RREP): No.
of residential apartments in the project
Sl No: 3 | Details of a residential real estate project (RREP): Carpet area of the residential apartment
Sl No: 4 | Details of a residential real estate project (RREP): Total carpet area of the residential apartments
Sl No: 5 | Details of a residential real estate project (RREP): value of each residential apartment
Sl No: 6 | Details of a residential real estate project (RREP): Percentage completion as on 31.03.2019 [as declared to RERA or determined by
chertered engineer]
Sl No: 7 | Details of a residential real estate project (RREP): No of apartments booked before transition
Sl No: 8 | Details of a residential real estate project (RREP): Total carpet area of the residential apartment booked before transition
Sl No: 9 | Details of a residential real estate project (RREP): Value of booked residential apartments
Sl No: 10 | Details of a residential real estate project (RREP): Percentage invoicing of booked residential apartments on or before 31.03.2019
Sl No: 11 | Details of a residential real estate project (RREP): Total value of supply of residential apartments having t.o.s.
prior to transition
Sl No: 12 | Details of a residential real estate project (RREP): ITC to be reversed on transition, Tx= T-Te
Sl No: 13 | Details of a residential real estate project (RREP): Eligible ITC (Te)=T x F1 x F2 x F3 x F4)
Sl No: 14 | Details of a residential real estate project (RREP): T (*see notes below)
Sl No: 15 | Details of a residential real estate project (RREP): F1
Sl No: 16 | Details of a residential real estate project (RREP): F2
Sl No: 17 | Details of a residential real estate project (RREP): F3
Sl No: 18 | Details of a residential real estate project (RREP): F4
Sl No: 19 | Details of a residential real estate project (RREP): Eligible ITC (Te)=T x F1 x F2 x F3 x F4)
Sl No: 20 | Details of a residential real estate project (RREP): ITC to be reversed on transition, Tx= T-Te
Sl No: 21 | Details of a residential real estate project (RREP): Tx after application of cap on % invoicing vis-a-vis Pc
Sl No: 22 | Details of a residential real estate project (RREP): % completion
Sl No: 23 | Details of a residential real estate project (RREP): % invoicing
Sl No: 24 | Details of a residential real estate project (RREP): % invoicing after application of cap(Pc + 25%)
Sl No: 25 | Details of a residential real estate project (RREP): Total value of supply of residential apartments having t.o.s.
prior to transition
Sl No: 26 | Details of a residential real estate project (RREP): F3 after application of cap
Sl No: 27 | Details of a residential real estate project (RREP): Te= T x F1 x F2 x F3 x F4 (after application of cap)
Sl No: 28 | Details of a residential real estate project (RREP): ITC to be reversed / taken on transition, Tx= T- Te (after application of cap)
Sl No: 29 | Details of a residential real estate project (RREP): Tx after application of cap on %

invoicing vis-a-vis Pc and payment realisation
Sl No: 30 | Details of a residential real estate project (RREP): % invoicing after application of cap(Pc + 25%)
Sl No: 31 | Details of a residential real estate project (RREP): Total value of supply of residential apartments having t.o.s. prior to transition
Sl No: 32 | Details of a residential real estate project (RREP): consideration received
Sl No: 33 | Details of a residential real estate project (RREP): Total value of supply of residential apartments having t.o.s.
prior to transition after
application of cap vis-a-vis consideration received
Sl No: 34 | Details of a residential real estate project (RREP): F3 after application of both the caps
Sl No: 35 | Details of a residential real estate project (RREP): Te= T x F1 x F2 x F3 x F4 (after application of both the caps)
Sl No: 36 | Details of a residential real estate project (RREP): ITC to be reversed / taken on transition, Tx= T- Te (after application of both the
caps)
Details of a residential real estate project (RREP): *Note:-

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

2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or
commencemnt of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.
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36: [F. No.354/32/2019-TRU]
Sl No
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of a residential real estate project (RREP): ITC to be reversed / taken on transition, Tx= T- Te (after application of both the
caps)
Details of a residential real estate project (RREP): *Note:-

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or
commencemnt of project which is later and transitional credit taken under section 140 of CGST Act' as value of T. Sl No
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36: [F. No.354/32/2019-TRU]
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36: (Pramod Kumar)

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Annexure III: Illustration 1:
Annexure III: A promoter has procured following goods and services [other than capital goods and services by way
Annexure III: of grant of development rights, long term lease of land or FSI] for construction of a residential real
Annexure III: estate project during a financial year. Annexure III: Sl. No. goods and services received during the financial year
Annexure III: 1
Annexure III: 2
Annexure III: 3
Annexure III: 4
Annexure III: 5
Annexure III: 6
Annexure III: 7
Annexure III: 8

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
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: diesel, motor spirit, natural gas], from a GST registered person. However, he has procured cement
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: from an unregistered supplier. Hence at the end of financial year, the promoter has to pay GST on
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: cement at the applicable rates on reverse charge basis. In this example, the promoter has procured 80 per cent. of goods and services [other than services by: Illustration 2:
In this example, the promoter has procured 80 per cent.
of goods and services [other than services by: A promoter has procured following goods and services [other than services by way of grant of
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: development rights, long term lease of land (against upfront payment in the form of premium, salami,
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit,
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: natural gas], for construction of a residential real estate project during a financial year. In this example, the promoter has procured 80 per cent. of goods and services [other than services by: Sl. No.

goods and services
received during the
financial year
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: 1
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: 2
In this example, the promoter has procured 80 per cent.
of goods and services [other than services by: 3
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: 4
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: 5

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.60]

services by: natural gas], for construction of a residential real estate project during a financial year.
In this example, the promoter has procured 80 per cent. of goods and services [other than services by:
Sl.
No.
goods and services
received during the
financial year
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: 1
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: 2
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: 3
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: 4
In this example, the promoter has procured 80 per cent. of goods and services [other than services by: 5

6: 7 | Paints: Architect/ designing/ CAD
drawing etc. | 5: 10 | N: Y
6: 8 | Paints: Aluminium windows, Ply,
commercial wood | 5: 15 | N: 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, aluminum windows, ply and commercial
In this example, the promoter has procured 80 per cent. of goods and services including cement from a:
wood etc. from an unregistered supplier. Hence at the end of financial year, the promoterisnotrequired
In this example, the promoter has procured 80 per cent. of goods and services including cement from a: to
pay GST on inputs on reverse charge basis. In this example, the promoter has procured 80 per cent. of
goods and services including cement from a: Illustration 3:
In this example, the promoter has procured 80 per cent. of goods and services including cement from a: A
promoter has procured following goods and services [other than services by way of grant of
In this example, the promoter has procured 80 per cent. of goods and services including cement from a:
development rights, long term lease of land (against upfront payment in the form of premium, salami,
In this example, the promoter has procured 80 per cent.
of goods and services including cement from a: development charges etc.) or FSI (including additional
FSI), electricity, high speed diesel, motor spirit,
In this example, the promoter has procured 80 per cent. of goods and services including cement from a:
natural gas], for construction of a residential real estate project during a financial year. In this
example, the promoter has procured 80 per cent. of goods and services including cement from a: Sl. No.
goods and services
received during the
financial year
In this example, the promoter has procured 80 per cent. of goods and services including cement from a: 1
In this example, the promoter has procured 80 per cent. of goods and services including cement from a: 2
In this example, the promoter has procured 80 per cent. of goods and services including cement from a: 3
In this example, the promoter has procured 80 per cent. of goods and services including cement from a: 4
In this example, the promoter has procured 80 per cent. of goods and services including cement from a: 5
In this example, the promoter has procured 80 per cent. of goods and services including cement from a: 6
In this example, the promoter has procured 80 per cent.
of goods and services including cement from a: 7
In this example, the promoter has procured 80 per cent. of goods and services including cement from a: 8
In this example, the promoter has procured 80 per cent. of goods and services including cement from a: 9
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
In this example, the promoter has procured 50 per cent. of goods and services from a GST registered: etc.
from an unregistered supplier. Thus, value of goods and services procured from registered
In this example, the promoter has procured 50 per cent. of goods and services from a GST registered:
suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfill his tax
liability
In this example, the promoter has procured 50 per cent. of goods and services from a GST registered: on
the shortfall of 30 per cent. from mandatory purchase, the promoter has to pay GST on cement at
In this example, the promoter has procured 50 per cent. of goods and services from a GST registered: the
applicable rate on reverse charge basis. After payment of GST on cement, on the remaining
In this example, the promoter has procured 50 per cent. of goods and services from a GST registered:
shortfall of 15 per cent., the promoter shall pay tax @ 18 per cent. under RCM.

[recovered from the vector store — notif_11_2017_ct_rate_services.pdf p.61]

In this example, the promoter has procured 50 per cent. of goods and services from a GST registered: [F. No.354/32/2019-TRU]
(Pramod Kumar)
[F. No.354/32/2019-TRU]
(Pramod Kumar)

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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 10th of May, 2019)

Reference No.
____

Date ___________

To
____

____

(To be addressed to the jurisdictional Commissioner)

2.
RERA registration Number of the Project:

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 :

2.
I understand that this is a onetime option, which once exercised, shall not be allowed to be changed.
3.
I also understand that invoices for supply of the service can be issued during the period from 1st April 2019 to 10th May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature __________________
Name _____________________
Designation ________________

Place _________________

Date _________________]122

122 Inserted vide notification No. 3/2019- Central Tax (Rate) dated 29.03.2019.