

MEGA EXEMPTION

Notification No. 25/2012-Service Tax dated 20th June, 2012

Incorporating the following Notifications indicated suitably

Notification number	Date of issue	Date of effect
7/2016-Service Tax	18 February 2016	1 April 2016
9/2016-Service Tax	1 March 2016	1 April 2016
22/2016-Service Tax	13 April 2016	13 April 2016
26/2016-Service tax	20 May 2016	20 May 2016
32/2016-Service Tax	6 June 2016	6 June 2016
39/2016-Service Tax	2 September 2016	2 September 2016
40/2016-Service Tax	6 September 2016	6 September 2016
47/2016 –Service Tax	9 November 2016	1 December 2016
52/2016-Service Tax	8 December 2016	8 December 2016
1/2017-Service tax	12 January 2017	12 January 2017
5/2017-Service Tax	30 January 2017	30 January 2017
7/2017-service Tax	2 February 2017	2 February 2017
10/2017-service Tax	8 March 2017	1 April 2017
17/2017-Service Tax	04 May 2017	04 May 2017

G.S.R. 467(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification No. 12/2012- Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 210 (E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely:-

1. Services provided to the United Nations or a specified international organization;
- [2. (i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics;
(ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above;]
- [2A. Services provided by cord blood banks by way of preservation of stem cells or any other service in relation to such preservation;] inserted vide Notification No.4/2014-ST dated 17.2.2014
- 2B. Services provided by operators of the Common Bio-medical Waste Treatment Facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the process incidental thereto;] inserted vide Notification No. 6/2014-ST dated 11.7.2014
3. Services by a veterinary clinic in relation to health care of animals or birds;

4. Services by an entity registered under section 12AA of the Income - tax Act, 1961 (43 of 1961) by way of charitable activities;
5. Services by a person by way of-
 - [(a) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961(hereinafter referred to as the Income-tax Act), or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the Income-tax Act;” Substituted by Notification No. 40/2016- ST, dated 6.9.2016 or
 - (b) conduct of any religious ceremony;
- [5A. Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangement;] inserted vide Notification No. 17/2014-ST dated 20.8.2014
6. Services provided by–
 - (a) an arbitral tribunal to –
 - (i) any person other than a business entity; or
 - (ii) a business entity with a turnover up to rupees ten lakh in the preceding financial year;
 - [(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to,-
 - (i) an advocate or partnership firm of advocates providing legal services;
 - (ii) any person other than a business entity; or
 - (iii) a business entity with a turnover up to rupees ten lakh in the preceding financial year; substituted by Notification No. 9/2016-Service Tax dated 1.3.2016 w. e. f. 1.4.2016 or
 - [(c) a senior advocate by way of legal services to-
 - (i) any person other than a business entity; or
 - (ii) a business entity with a turnover up to rupees ten lakh in the preceding financial year,] Substituted by Notification No.32/2016- Service Tax dated 6.6.2016
7. [***] omitted by Notification No. 6/2017-ST dated 11.7.2014
8. Services by way of training or coaching in recreational activities relating to arts, culture or sports;
- [9. Services provided, -
 - (a) by an educational institution to its students, faculty and staff;

- (b) to an educational institution, by way of, -
 - (i) transportation of students, faculty and staff;
 - (ii) catering, including any mid-day meals scheme sponsored by the Government;
 - (iii) security or cleaning or house-keeping services performed in such educational institution;
 - (iv) services relating to admission to, or conduct of examination by, such institution;] substituted by Notification No.6/2014-ST dated 11.7.2014

[Provided that nothing contained in clause (b) of this entry shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent;] Inserted vide Notification No.10/2017-ST dated 8.3.2017 w.e.f.1.4.2017.

[9A. Any services provided by, -

- (i) the National Skill Development Corporation set up by the Government of India;
- (ii) a Sector Skill Council approved by the National Skill Development Corporation;
- (iii) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;
- (iv) a training partner approved by the National Skill Development Corporation or the Sector Skill Council;

in relation to (a) the National Skill Development programme implemented by the National Skill Development Corporation; or (b) a vocational skill development course under the National Skill certification and Monetary Reward Scheme; or (c) any other scheme implemented by the National Skill Development Corporation.] inserted vide Notification No. 13/2013-ST, dated 10.9.2013.

[9B. Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme, -

a) two year full time (****) (omitted by Notification No. 7/2017-ST dated 2.2.2017 w. e. f. 2.2.2017) Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT), conducted by Indian Institute of Management;

(b) fellow programme in Management;

(c) five year integrated programme in Management.] Inserted vide Notification No. 9/2016- ST, dated 1.3.2016 w.e.f.1.3.2016

[9C. services of assessing bodies empanelled centrally by Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under Skill Development Initiative (SDI) Scheme; Inserted vide Notification No. 9/2016- ST, dated 1.3.2016 w. e. f. 1.3.2016

[9D. services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by National Council For Vocational Training.] Inserted vide Notification No. 9/2016- ST, dated 1.3.2016 w. e. f. 1.3.2016

10. Services provided to a recognised sports body by-

- (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organized by a recognized sports body;
- (b) another recognised sports body;

11. Services by way of sponsorship of sporting events organised, -

- (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State or zone or Country;] substituted by Notification No. 1/2014-ST, dated 10.1.2014
- (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;
- (c) by Central Civil Services Cultural and Sports Board;
- (d) as part of national games, by Indian Olympic Association; or
- (e) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;

12. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –

[(a) ***] omitted by Notification No. 6/2015-ST dated 1.3.2015 w.e.f.1.4.2015.

(b) 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);

[(c) ***] omitted by Notification No. 6/2015-ST dated 1.3.2015 w.e.f.1.4.2015.

(d) canal, dam or other irrigation works;

(e) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal; or

[(f) ***] omitted by Notification No. 6/2015-ST dated 1.3.2015 w.e.f.1.4.2015.

[12A. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -

- (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an 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 the Explanation 1 to clause (44) of section 65 B of the said Act;

under a contract which had been entered into prior to the 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date:

Provided that nothing contained in this entry shall apply on or after the 1st April, 2020;] Inserted vide Notification No. 9/2016- ST dated, 1.3.2016 w.e.f.1.3.2016.

13. Services provided 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 Awaas Yojana;

[(ba) 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." Inserted vide Notification No. 9/2016- dated, 1.3.2016 w.e.f.1.3.2016.

(bb) a civil structure or any other original works pertaining to the 'Beneficiary-led individual house construction / enhancement under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;] Inserted vide Notification No. 9/2016-ST dated, 1.3.2016 w. e. f. 1.3.2016.

(c) a building owned by an entity registered under section 12AA of the Income tax Act, 1961(43 of 1961) and meant predominantly for religious use by general public;

(d) a pollution control or effluent treatment plant, except located as a part of a factory; or

(e) a structure meant for funeral, burial or cremation of deceased;

14. Services by way of construction, erection, commissioning, or installation of original works pertaining to, -

[(a) railways, excluding monorail and metro;

Explanation. -The services by way of construction, erection, commissioning or installation of original works pertaining to monorail or metro, where contracts were entered into before 1st March, 2016, on which appropriate stamp duty, was paid, shall remain exempt.] substituted by Notification 9/2016- ST dated, 1.3.2016 w. e. f. 1.3.2016.

- (b) a single residential unit otherwise than as a part of a residential complex;
- (c) low- cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the ‘Scheme of Affordable Housing in Partnership’ framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;
 - [(ca) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under:
 - (i) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;
 - (ii) any housing scheme of a State Government.] Inserted vide Notification No. 9/2016- ST, dated 1.3.2016 w.e.f.1.3.2016.
- (d) post- harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or
- (e) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages;

[14A. Services by way of construction, erection, commissioning, or installation of original works pertaining to an airport or port provided under a contract which had been entered into prior to 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date:

Provided that Ministry of Civil Aviation or the Ministry of Shipping in the Government of India, as the case may be, certifies that the contract had been entered into before the 1st March, 2015:

Provided further that nothing contained in this entry shall apply on or after the 1st April, 2020;] Inserted vide Notification No. 9/2016- ST dated 1.3.2016 w. e. f. 1.3.2016.

[15. Services provided by way of temporary transfer or permitting the use or enjoyment of a copyright: -

- (a) covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 (14 of 1957), relating to original literary, dramatic, musical or artistic works; or
- (b) of cinematography films for exhibition in a cinema hall or cinema theatre;] substituted by Notification No. 3/2013-ST, dated 1.3.2013 w. e. f. 1.4.2013.

[16. Services by an artist by way of performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, if the consideration charged for such performance is not more than [one lakh and fifty thousand rupees]; substituted by Notification No.9/2016- ST dated 1.3.2016 w. e. f. 1.4.2016.

Provided that the exemption shall not apply to service provided by such artist as a brand ambassador;] Entry 16 substituted by Notification No. 6/2015-ST, dated 1.3.2015 w. e. f. 1.4.2015

17. Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India;
- [18. Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent;] substituted by Notification No.6/2014-ST, dated 11.7.2014
- [19. Services provided in relation to serving of food or beverages by a restaurant, eating joint or a mess, other than those having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year;] substituted by Notification No.3/2013-ST, dated 1.3.2013 w. e. f. 1.4.2013.
- 19A. Services provided in relation to serving of food or beverages by a canteen maintained in a factory covered under the Factories Act, 1948 (63 of 1948), having the facility of air conditioning or central air-heating at any time during the year;] inserted vide Notification No. 14/2013-ST dated 22.10.2013.
20. Services by way of transportation by rail or a vessel from one place in India to another of the following goods –
 - [(a) ***] omitted by Notification No.3/2013-ST, dated 1.3.2013 w. e. f. 1.4.2013.
 - (b) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;
 - (c) defence or military equipments;
 - [(d) ****]
 - (e) ****] omitted by Notification No.3/2013-ST, dated 1.3.2013 w. e. f. 1.4.2013.
 - (f) newspapers or magazines registered with the Registrar of Newspapers;
 - (g) railway equipments or materials;
 - (h) agricultural produce;
 - [(i) milk, salt and food grain including flours, pulses and rice;] substituted by Notification No. 6/2015-ST, dated 1.3.2015 w. e. f. 1.4.2015.
 - [(j) chemical fertilizer, organic manure and oilcakes;
 - (k) cotton, ginned or baked.] substituted by Notification No.6/2014-ST dated 11.7.2014.
- [21. Services provided by a goods transport agency, by way of transport in a goods carriage of,
–
 - (a) agricultural produce;

- (b) goods, where gross amount charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;
- (c) goods, where gross amount charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred fifty;
- [(d) milk, salt and food grain including flours, pulses and rice;] substituted by Notification No. 6/2015-ST, dated 1.3.2015 w. e. f. 1.4.2015.
- [(e) chemical fertilizer, organic manure and oilcakes;] substituted by Notification No.6/2014-ST dated 11.7.2014.
- (f) newspapers or magazines registered with the Registrar of Newspapers;
- (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or
- (h) defence or military equipments;
- [(i) cotton, ginned or baled.] inserted vide Notification No. 6/2014-ST dated 11.7.2014.

22. Services by way of giving on hire –

- (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or
- (b) to a goods transport agency, a means of transportation of goods;

23. Transport of passengers, with or without accompanied belongings, by –

- (a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;
- [(b) non-air conditioned contract carriage other than radio taxi, for the transportation of passengers, excluding tourism, conducted tour, charter or hire; or] substituted by Notification No. 6/2014-ST, dated 11.7.2014
- [(bb) stage carriage other than air-conditioned stage carriage;] Inserted vide Notification No. 9/2016- ST, dated 1.3.2016 w. e. f. 1.3.2016.
- [(c) ***] omitted by Notification No. 9/2016- ST, dated 1.3.2016 w. e. f. 1.4.2016.

[23A. Services provided to the Government by way of transport of passengers, with or without accompanied belongings, by air, embarking from or terminating at a Regional Connectivity Scheme Airport, against consideration in the form of Viability Gap Funding (VGF):

Provided that nothing contained in this entry shall apply on or after the expiry of a period of one year from the date of commencement of operations of the Regional

Connectivity Scheme Airport as notified by the Ministry of Civil Aviation.] Inserted vide Notification No. 7/2017-ST, dated 2.2.2017 w. e. f. 2.2.2017.

- [24. ***] omitted by Notification No. 3/2013-ST, dated 1.3.2013 w. e. f. 1.4.2016.
25. Services provided to Government, a local authority or a governmental authority by way of -
- [(a) water supply, public health, sanitation conservancy, solid waste management or slum improvement and upgradation; or] substituted by Notification No.6/2014-ST, dated 11.7.2014
 - (b) repair or maintenance of [a vessel];
26. Services of general insurance business provided under following schemes –
- (a) Hut Insurance Scheme;
 - (b) Cattle Insurance under Swarnajayanti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);
 - (c) Scheme for Insurance of Tribals;
 - (d) Janata Personal Accident Policy and Gramin Accident Policy;
 - (e) Group Personal Accident Policy for Self-Employed Women;
 - (f) Agricultural Pumpset and Failed Well Insurance;
 - (g) Premia collected on export credit insurance;
 - (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;
 - (i) Jan Arogya Bima Policy;
 - (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana);
 - (k) Pilot Scheme on Seed Crop Insurance;
 - (l) Central Sector Scheme on Cattle Insurance;
 - (m) Universal Health Insurance Scheme;
 - (n) Rashtriya Swasthya Bima Yojana; or
 - (o) Coconut Palm Insurance Scheme;
 - [(p) Pradhan Mantri Suraksha Bima Yojna;]substituted by Notification No. 6/2014-ST, dated11.7.2014
 - [(q) Niramaya Health Insurance Scheme implemented by Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999.) Inserted vide Notification No. 9/2016- ST, dated1.3.2016 w. e. f. 1.4.2016

[26A. Services of life insurance business provided under following schemes -

- (a) Janashree Bima Yojana (JBY); or
- (b) Aam Aadmi Bima Yojana (AABY)
- [(c) life micro- insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees.] inserted by Notification No. 6/2014-ST, dated 11.7.2014.
- [(d) Varishtha Pension Bima Yojana;] inserted by Notification No. 6/2015-ST, dated 1.3.2015 w. e. f. 1.4.2015.
- [(e) Pradhan Mantri Jeevan Jyoti Bima Yojana;
- [(f) Pradhan Mantri Jan Dhan Yojana;] inserted vide Notification No. 12/2015-ST, dated 30.4.2015.
- [(g) Pradhan Mantri Vaya Vandana Yojana] inserted vide Notification No. 17/2017-ST, dated 04.05.2017.

[26B. Services by way of collection of contribution under Atal Pension Yojana (APY).] inserted vide Notification No. 12/2015-ST, dated 30.4.2015.

[26C. Services of life insurance business provided by way of annuity under the National Pension System regulated by Pension Fund Regulatory and Development Authority of India (PFRDA) under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013);] Inserted vide Notification No. 9/2016- ST, dated 1.3.2016 w. e. f. 1.4.2016.]

[26D. Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government;] Inserted vide Notification No. 7/2017-ST, dated 2.2.2017 w. e. f. 2.2.2017.

27. Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely: -

- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and
- (b) a period of three years has not been elapsed from the date of entering into an agreement as an incubatee;

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

- (a) as a trade union;
- (b) for the provision of carrying out any activity which is exempt from the levy of service tax; or

- (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex;

29. Services by the following persons in respective capacities –

- (a) sub-broker or an authorised person to a stock broker;
- (b) authorised person to a member of a commodity exchange;
- [(c) ****] omitted by Notification No.6/2015-ST, dated 1.3.2015 w. e. f. 1.4.2015
- [(d) ****] omitted by Notification No.6/2015-ST, dated 1.3.2015 w. e. f. 1.4.2015
- [(e) ****] omitted by Notification No.6/2015-ST, dated 1.3.2015 w. e. f. 1.4.2015
- (f) selling agent or a distributor of SIM cards or recharge coupon vouchers;
- [(g) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch;] substituted by Notification No. 1/2017 –ST, dated 12.1.2017
- (ga) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in clause (g);
- (gb) business facilitator or a business correspondent to an insurance company in a rural area; or
- (h) sub-contractor providing services by way of works contract to another contractor providing works contract services which are exempt;

[30. Services by way of carrying out, -

- (i) any process amounting to manufacture or production of goods excluding alcoholic liquor for human consumption; or
- (ii) any intermediate production process as job work not amounting to manufacture or production in relation to –
 - (a) agriculture, printing or textile processing;
 - (b) cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act, 1985 (5 of 1986);
 - (c) any goods excluding alcoholic liquors for human consumption, on which appropriate duty is payable by the principal manufacturer; or
 - (d) processes of electroplating, zinc plating, anodizing, heat treatment, powder coating, painting including spray painting or auto black, during the course of manufacture of parts of cycles or sewing machines upto an aggregate value of taxable service of the specified processes of one hundred and fifty lakh rupees in a financial year subject to the condition that such aggregate value had not exceeded one hundred and fifty lakh rupees during the preceding financial year;] substituted by Notification No.7/2017-ST,dated 2.2.2017 w. e. f. 31.3.2017.

31. Services by an organiser to any person in respect of a business exhibition held outside India;

- [32. ****] omitted by Notification No.6/2015-ST, dated 1.3.2015 w. e. f. 1.4.2015
33. Services by way of slaughtering of animals;
34. Services received from a provider of service located in a non- taxable territory by –
- (a) Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession;
 - (b) an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or
 - (c) a person located in a non-taxable territory;
- [Provided that the exemption shall not apply to –
- (i) online information and database access or retrieval services received by persons specified in [clause (a) or clause (b)] ;(substituted by Notification No. 5/2017-ST, dated 31.1.2017 or
 - (ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India;] substituted by Notification No. 1/2017-ST, dated 12.1.2017 w.e.f.22.1.2017 as corrected by corrigendum dated 18.1.2017
35. Services of public libraries by way of lending of books, publications or any other knowledge- enhancing content or material;
36. Services by Employees’ State Insurance Corporation to persons governed under the Employees’ Insurance Act, 1948 (34 of 1948);
37. Services by way of transfer of a going concern, as a whole or an independent part thereof;
38. Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets;
39. Services by [Government, a local authority or] inserted by Notification No. 22/2016- ST, dated 13.2.2016, a governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.
- [40. Services by way of loading, unloading, packing, storage or warehousing of rice, cotton, ginned or baled;
41. Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves;
42. Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.] substituted by Notification No. 6/2014-ST, dated 11.7.2014.
- [43. Services by operator of Common Effluent Treatment Plant by way of treatment of effluent;

44. 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;
45. Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo;
46. Service provided by way of exhibition of movie by an exhibitor to the distributor or an association of persons consisting of the exhibitor as one of its members;] inserted by Notification No. 6/2015-ST, dated 1.3.2015 w. e. f. 1.4.2015.

[47. Services by way of right to admission to, -

- (i) exhibition of cinematographic film, circus, dance, or theatrical performance including drama or ballet;
- (ii) recognised sporting event;
- (iii) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event, where the consideration for admission is not more than Rs 500 per person.] inserted by Notification No. 6/2015-ST, dated 1.3.2015(w.e.f.1.6.2015 vide Notification No. 16/2015-ST dated 19.5.2015).

[(48) Services provided by Government or a local authority to a business entity with a turnover up to rupees ten lakh in the preceding financial year.] inserted by Notification No.7/2016-ST, dated 18.2.2016 w. e. f. 1.4.2016.

[*Explanation.* - For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to the following services, namely: -

- (a) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994;
- (b) services by way of renting of immovable property.] inserted by Notification No. 26/2016- ST, dated 20.5.2016

49. Services provided by Employees' Provident Fund Organisation (EPFO) to persons governed under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952);
50. Services provided by Insurance Regulatory and Development Authority of India (IRDA) to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999);
51. Services provided by Securities and Exchange Board of India (SEBI) set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market;
52. Services provided by National Centre for Cold Chain Development under Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination] inserted by Notification No. 9/2016- ST, dated 1.3.2016 w. e. f. 1.4.2016

[53. Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.] inserted by Notification No. 9/2016- ST, dated 1.3.2016 w. e. f. 1.4.2016.

[54. Services provided by Government or a local authority to another Government or local authority:

Provided that nothing contained in this entry shall apply to services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994;

55. Services provided by Government or a local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate;

56. Services provided by Government or a local authority where the gross amount charged for such services does not exceed Rs. 5000/-:

Provided that nothing contained in this entry shall apply to services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994:

Provided further that in case where continuous supply of service, as defined in clause (c) of rule 2 of the Point of Taxation Rules, 2011, is provided by the Government or a local authority, the exemption shall apply only where the gross amount charged for such service does not exceed Rs. 5000/- in a financial year;

57. Services provided by Government or a local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Government or the local authority under such contract;

58. Services provided by Government or a local authority by way of-

(a) registration required under any law for the time being in force;

(b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, required under any law for the time being in force;

59. Services provided by Government or a local authority by way of assignment of right to use natural resources to an individual farmer for the purposes of agriculture;

60. Services by Government, a local authority or a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution;

61. Services provided by Government or a local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1st April, 2016;

Provided that the exemption shall apply only to service tax payable on one-time charge payable, in full upfront or in instalments, for assignment of right to use such natural resource;

62. Services provided by Government or a local authority by way of allowing a business entity to operate as a telecom service provider or use radiofrequency spectrum [during

the period prior to 1st April, 2016] (substituted by Notification No. 39/2016-ST, dated 2.9.2016) on payment of licence fee or spectrum user charges, as the case may be;

63. Services provided by Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges (MOT).] inserted by Notification No. 22/2016- ST, dated 13.4.2016.
- [64. Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.
Explanation. — For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.] inserted by Notification No.52/2016-ST, dated 8.12.2016.

2. Definitions. – For the purpose of this notification, unless the context otherwise requires,
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- (a) “Advocate” has the meaning assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);
- (b) “appropriate duty” means duty payable on manufacture or production under a Central Act or a State Act, but shall not include ‘Nil’ rate of duty or duty wholly exempt;
- [(ba) “approved vocational education course” means, -
- (i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or
 - (ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;] inserted by Notification No. 9/2016- ST, dated 1.3.2016 w. e. f. 14.5.2016 (i.e. the date on which the Finance Bill, 2016 received assent of the President).
- (c) “arbitral tribunal” has the meaning assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);
- (d) “authorised medical practitioner” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognized by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;
- (e) “authorised person” means any person who is appointed as such either by a stock broker (including trading member) or by a member of a commodity exchange

and who provides access to trading platform of a stock exchange or a commodity exchange as an agent of such stock broker or member of a commodity exchange;

- [(f) ****] omitted by Notification No. 6/2014-ST, dated 11.7.2014
- (g) “banking company” has the meaning assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934(2 of 1934);
- [(ga) Basic Savings Bank Deposit Account means a Basic Savings Bank Deposit Account opened under the guidelines issued by Reserve Bank of India relating thereto;] inserted by Notification No. 20/2015-ST, dated 21.10.2015
- (h) “brand ambassador” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
- (i) “business facilitator or business correspondent” means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by Reserve Bank of India;
- (j) “clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
- (k) “charitable activities” means activities relating to –
- (i) public health by way of –
 - (a) care or counseling of (i) terminally ill persons or persons with severe physical or mental disability, (ii) persons afflicted with HIV or AIDS, or (iii) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or
 - (b) public awareness of preventive health, family planning or prevention of HIV infection;
 - (ii) advancement of [religion, spirituality or yoga;] substituted by Notification no. 20/2015-ST, dated 21.10.2015
 - (iii) advancement of educational programmes or skill development relating to,-
 - (a) abandoned, orphaned or homeless children;
 - (b) physically or mentally abused and traumatized persons;
 - (c) prisoners; or
 - (d) persons over the age of 65 years residing in a rural area;

(iv) preservation of environment including watershed, forests and wildlife;

[(v) ****;] omitted by Notification No. 3/2013-ST, dated 1.3.2013 w. e. f. 1.4.2013

(l) “commodity exchange” means an association as defined in section 2 (j) and recognized under section 6 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952);

(m) “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(n) “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;

(o) “distributor or selling agent” has the meaning assigned to them in clause (c) of the rule 2 of the Lottery (Regulation) Rules, 2010 notified by the Government of India in the Ministry of Home Affairs, published in the *Gazette* of India, Extraordinary, Part-II, Section 3, Sub-section (i), *vide* number G.S.R. 278(E), dated the 1st April, 2010 and shall include distributor or selling agent authorised by the lottery-organising State;

[(oa) “educational institution” means an institution providing services by way of:

(i) pre-school education and education up to higher secondary school or equivalent;

(ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;

(iii) education as a part of an approved vocational education course;] inserted by Notification No.9/2016- ST, dated 1.3.2016 w.e.f.14.5.2016(i.e. the date on which the Finance Bill,2016 received the assent of the President).

(p) “general insurance business” has the meaning assigned to it in clause (g) of section 3 of General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);

(q) “general public” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;

(r) “goods carriage” has the meaning assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

[(s) "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 Government,

with 90% or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution;] substituted by Notification No. 2/2014-ST, dated 30.1.2014.

- (t) “health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;
- (u) “incubatee” means an entrepreneur located within the premises of a Technology Business Incubator (TBI) or Science and Technology Entrepreneurship Park (STEP) recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the TBI or the STEP to enable himself to develop and produce hi-tech and innovative products;
- (v) “insurance company” means a company carrying on life insurance business or general insurance business;
- (w) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;
- (x) “life insurance business” has the meaning assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);
- [(xa) “life micro-insurance product” shall have the meaning assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;] inserted by Notification No.6/2014-ST, dated 11.7.2014.
- [(xaa) “national park” has the meaning assigned to it in the clause (21) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);] inserted by Notification No. 6/2015-ST, dated 1.3.2015 w.e.f.1.4.2015.
- [(xab) “online information and database access or retrieval services” has the same meaning as assigned to it in clause (ccd) of sub-rule 1 of rule 2 of the Service Tax Rules, 1994;] inserted by Notification No. 47/2016-ST, dated 9.11.2016 w. e. f. 1.12.2016.
- (y) “original works” means has the meaning assigned to it in Rule 2A of the Service Tax (Determination of Value) Rules, 2006;
- [(ya) “process amounting to manufacture or production of goods” means a process on which duties of excise are leviable under section 3 of the Central Excise Act, 1944 (1 of 1944), or the Medicinal and Toilet Preparation (Excise Duties) Act, 1955 (16 of 1955) or any process amounting to manufacture of opium, Indian hemp and other narcotic drugs and narcotics on which duties of excise are leviable under any State Act for the time being in force;] inserted by Notification No. 7/2017-ST, dated 2.2.2017 w. e. f. 31.3.2017 (i.e. the dated on which the Finance Bill 2017 received the assent of the President).

(z) “principal manufacturer” means any person who gets goods manufactured or processed on his account from another person;

[(za) “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);

(zaa) “recognised sports body” means – (i) the Indian Olympic Association, (ii) Sports Authority of India, (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliated federations, (iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government, (v) the International Olympic Association or a federation recognised by the International Olympic Association or (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;]substituted by Notification No.6/2014-ST, dated 11.7.2014

[(zab) “recognised sporting event” means any sporting event, -

- (i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;
- (ii) covered under entry 11.] inserted by Notification No. 6/2015-ST, dated1.3.2015 (w. e. f. 1.6.2015 vide Notification No.16/5015-ST, dated19.5.2015)

(zbc) “religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;

(zcc) “residential complex” means any complex comprising of a building or buildings, having more than one single residential unit;

(zcd) “rural area” means the area comprised in a village as defined in land revenue records, excluding-

- (a) the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or
- (b) any area that may be notified as an urban area by the Central Government or a State Government;

[(zdd) “senior advocate” has the meaning assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);] inserted by Notification No. 9/2016- ST, dated1.3.2016 w.e.f.1.4.2016.

(zde) “single residential unit” means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;

(zdf) “specified international organization” means an international organization declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply;

[(zfa) "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);] inserted by Notification No. 17/2014-ST, dated 20.8.2014.
- (zg) "state transport undertaking" has the meaning assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (zh) "sub-broker" has the meaning assigned to it in sub-clause (gc) of clause 2 of the Securities and Exchange Board of India (Stock Brokers and Sub-brokers) Regulations, 1992;
- (zi) "tiger reserve" has the meaning assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);
- [(zj) "trade union" has the meaning assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);
- (zk) "wildlife sanctuary" means sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);
- (zl) "zoo" has the meaning assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).] substituted by Notification No. 6/2015-ST, dated 1.3.2015 w.e.f. 1.4.2015.

3. This notification shall come into force on the 1st day of July, 2012.