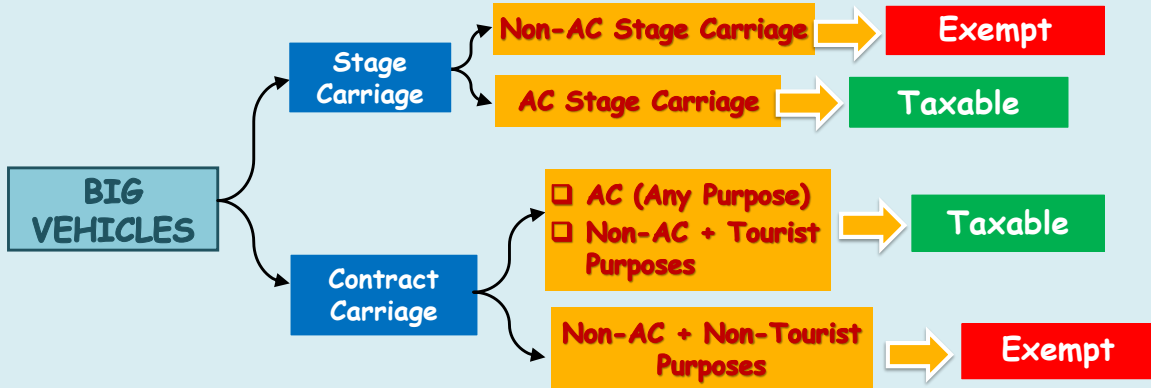


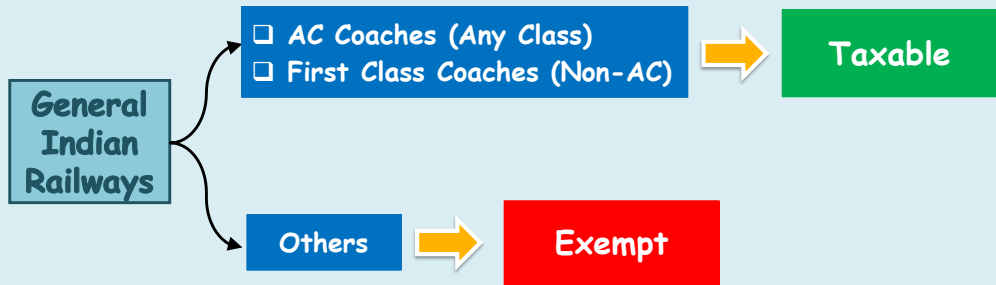
TRANSPORTATION OF PASSENGERS

Road Transportation



TRANSPORTATION OF PASSENGERS

Rail Transportation



TRANSPORTATION OF PASSENGERS

Water Transportation

Inland Waterways



Exempt

Other Than
Inland
Waterways

Overseas Transportation

From India To Outside India

From Outside India to India



Taxable

Coastal
Transportation
(Within India)

Predominant
Purpose - Tourism



Taxable

Predominant
Purpose - Public Transport
(Tourism)



Exempt

TRANSPORTATION OF PASSENGERS

Air Transportation

If Flight Originates/Terminates
in North-Eastern Region



Exempt

If Flight Does Not Originate/
Terminate in North-Eastern Region



Taxable

Other Modes

Ropeway, Cable Car, Aerial Tramway



Taxable

TRANSPORTATION OF GOODS

Road Transportation



Rail Transportation
(मालगाड़ी)

Taxable

TRANSPORTATION OF GOODS

Water Transportation

Inland Waterways



Exempt

Transportation Through Other Ways
(~~Inland Waterways~~)
(From India To O/s India)



Exempt

Transportation Through Other Ways
(~~Inland Waterways~~)
{Within India (+) O/s India to India}



Taxable

Air Transportation

- From India to Outside India
- From Outside India to India



Exempt

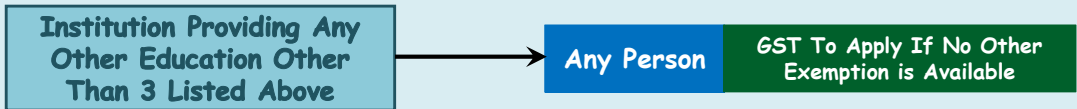
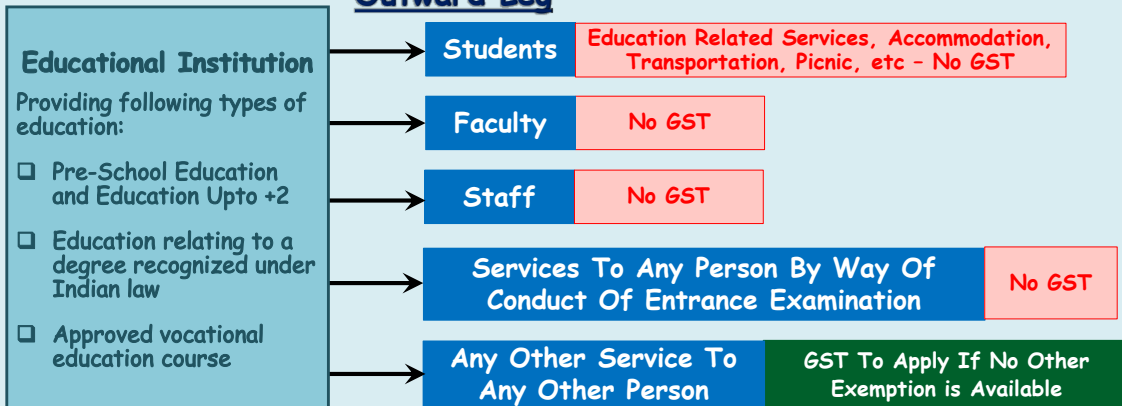
Within India



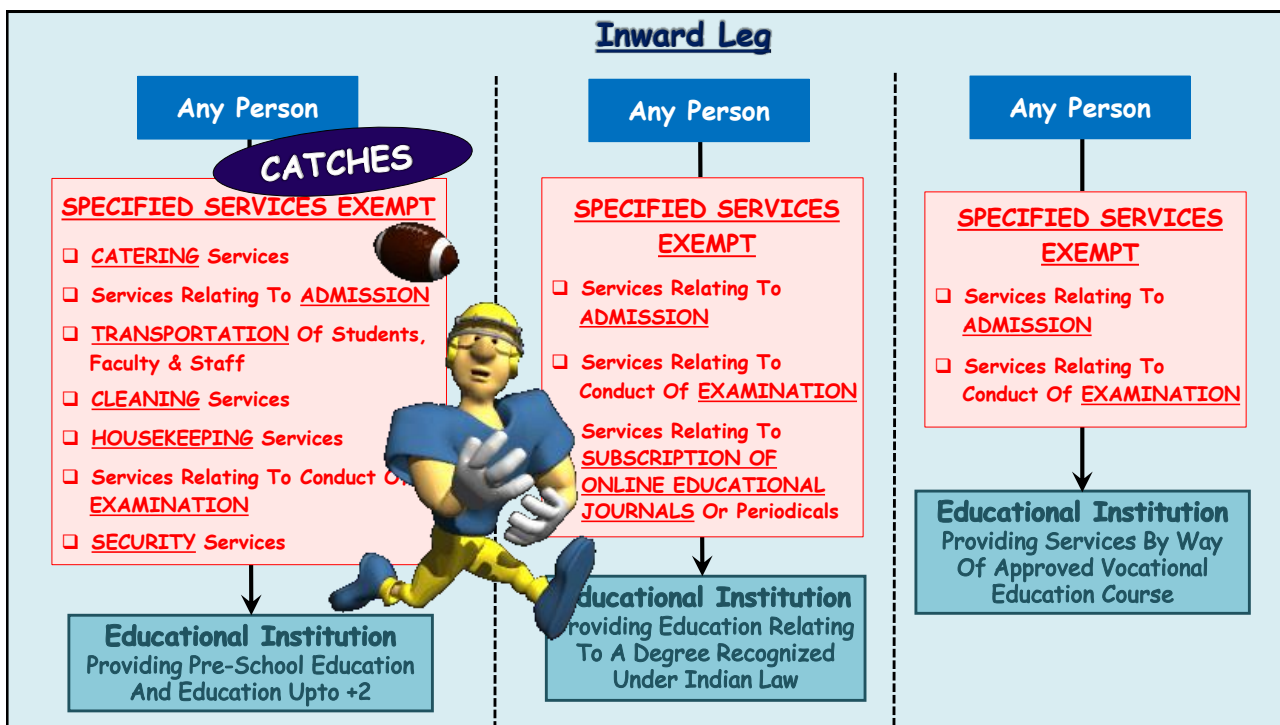
Taxable

EDUCATION SECTOR

Outward Leg



Inward Leg



TAXABILITY OF SERVICES PROVIDED BY GOVERNMENT/LOCAL AUTHORITY

1

Postal Department Services

- ❑ **Four specified services (speed post, express parcel post, life insurance and agency services):** If such services are provided to govt bodies, such services are **not taxable**. If such services are provided to non-govt bodies, such services are **fully taxable** irrespective of the amount charged by SP; **SP to pay GST under forward charge**.
- ❑ **Services other than the 4 listed above:** Such services are **not taxable** irrespective of the status of SR.

2 + 3

- **Vessel/Aircraft Related Services**
- **Transportation of Goods/Passengers**

- ❑ Such services are **fully taxable** irrespective of the status of SR and the amount charged by SP.
- ❑ **SP to pay GST under forward charge**.

4

Any Other Service

- ❑ **No GST is payable where such services are provided to another govt/local authority or non-business entities.**
- ❑ **Renting of immovable property:**
 - Such services are **taxable** if the **SR is a business entity** and the **amount charged** by the SP for provision of service **exceeds Rs 5,000**. If the amount charged doesn't exceed Rs 5,000, exemption is available under Exemption List.
 - The turnover of the business entity for the preceding financial year is irrelevant. **SR to pay GST under reverse charge**.
- ❑ **Any service other than renting of immovable property (eg - security services, etc):**
 - Such services are **taxable** if the **SR is a business entity whose turnover for the preceding financial year exceeds Rs 20 lakhs/ Rs 10 lakhs** and the **amount charged** by the SP for provision of service **exceeds Rs 5,000**. If the turnover of the business entity during the preceding financial year doesn't exceed Rs 20 lakhs/Rs 10 lakhs, exemption is available under Exemption List. If the amount charged doesn't exceed Rs 5,000, exemption is available under Exemption List.
 - **SR (ie business entities) to pay GST under reverse charge**.

Other Exemptions For Services Provided By Government/Local Authority:

Following exemptions are available for services provided by govt/local authority irrespective of the status of SR and the amount charged by the SP:

- ❑ Issue of passport, visa, driving licence, birth certificate or death certificate.
- ❑ Services by way of:
 - registration required under any Indian law; or
 - testing, calibration, safety check/certification relating to protection/safety of workers, consumers or public required under any Indian law.
- ❑ Services by 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.
- ❑ Services provided to Central Government, State Government, Union Territory administration under any training programme for which total expenditure is borne by Central Government, State Government, Union Territory administration.