



Lakshmikumaran
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L&S UPDATE

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update
No. 35 of 2017**

GST - Exemptions

Exemptions from CGST on intra-State supply of specified goods

- Goods such as milk, pasteurised milk, curd, lassi, buttermilk, rice /wheat/oats/maize (other than put up in unit container and bearing registered brand name), jaggery, salt, printed books, raw silk, specified jute fibres, specified agricultural implements, weaving machinery (handloom), hearing aids, slate, pencils, chalk sticks, specified puja items and other goods described in the schedule appended to the notification is exempted from CGST.
- Notification No. 2/2017-Central Tax (Rate), dated 28-6-2017, effective from 1-7-2017

Exemptions from CGST on intra-State supply of specified services

- Mega exemption for supply of services provided Intra-State like services provided by government as per Constitutional obligations, renting of residential dwelling for use as residence, conduct of religious ceremony, renting of precincts of religious place, accommodation services where declared tariff is less than Rs. 1000 per day, air transport for passengers in North Eastern States, transport of passengers by non AC stage carriage, railways (other than first class and AC coach), metro, metered cab and other specified services.
- Notification No. 12/2017- Central Tax (Rate), dated 28-6-2017, effective from 1-7-2017

Exemption from tax under reverse charge for value upto Rs.5000 per day

- Intra-State supplies of goods or services or both, received by a registered person from unregistered supplier - CGST is exempted for aggregate value up to Rs. 5000 per day
- Notification No. 8/2017-Central Tax (Rate), dated 28-6-2017, effective from 1-7-2017

Exemption to CSD or Unit Run Canteens

- Supply of goods by CSD to the Unit Run Canteens
- Supply of goods by CSD to authorized customers
- Supply of goods by the Unit Run Canteens to authorized customers
- Notification No. 7/2017-Central Tax (Rate), dated 28-6-2017, effective from 1-7-2017

Exemption from payment of tax under reverse charge basis

- Intra-State supplies received from unregistered supplier by a TDS deductor under Section 51 of CGST Act.
- Deductor is not liable to be registered otherwise than by way of compulsory registration
- Notification No. 9/2017-Central Tax (Rate), dated 28-6-2017, effective from 1-7-2017

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