

List of Services exempted under GST

SI No	Exempt Services	Effective Date
1	Services by way of charitable activities. (Entity reg under Sec.12AA of the Income-tax Act, 1961)	28th June, 2017
2	Services by way of transfer of a going concern.	28th June, 2017
	GOVERNMENT SERVICES	28th June, 2017
3	Pure services in relation to any function entrusted to a Panchayat / Municipality under article 243G / 243W of the Constitution.	28th June, 2017
4	Government services in relation to any function entrusted to a Panchayat under article 243W of the Constitution	28th June, 2017
5	Government services in relation to any function entrusted to a Municipality under article 243G of the Constitution.	28th June, 2017
6	Services by the Government excluding the following services— (a) services by the Department of Posts (b) services in relation to an aircraft or a vessel (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.	28th June, 2017
7	Services by the Government to a business entity with an aggregate turnover of up to Rs.20/10 lakhs in the preceding financial year.	28th June, 2017
8	Services provided by Government Entity to Government	28th June, 2017
9	Services provided by Government where the consideration for such services does not exceed five thousand rupees	28th June, 2017
10	Services provided by Government under any insurance scheme	28th June, 2017
11	Services provided by Government by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	28th June, 2017

12	Services provided by Government by way of tolerating non-performance of a contract	28th June, 2017
13	Services provided by Government by way of assignment of right to use natural resources to an individual farmer.	28th June, 2017
14	Services provided by Government by way of assignment of right to use natural resources before 1st April 2016.	28th June, 2017
15	Services provided by Government by way of deputing officers after office hours or on holidays.	28th June, 2017
16	Services provided by Government under any training programme.	28th June, 2017
17	Services by the Government by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution is neither a supply of goods nor a supply of service	28th June, 2017
18	Services provided by Government by way of allowing a business entity to operate as a telecom service provider etc.	28th June, 2017
19	Services provided by Government by way of registration, testing etc.	28th June, 2017
20	Services received from a provider of service located in a non- taxable territory by – (a) Government, in relation to any purpose other than commerce, industry or any other business or profession; (b) Charitable Entities; or (c) a person located in a non-taxable territory:	28th June, 2017
	TRANSPORT SERVICES	28th June, 2017
21	Transport of passengers by State carriers or journey from/to specified airport	28th June, 2017
22	Services provided to the Central Government by way of transport of passengers under regional connectivity scheme as notified by the Ministry of Civil Aviation.	28th June, 2017
23	Service of transportation of passengers, with or without accompanied belongings, by— (a) railways in a class other than— (i) first class; or (ii) an air-conditioned coach; (b) metro, monorail or tramway; (c) inland waterways;	28th June, 2017

	(d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (e) metered cabs or auto rickshaws (including e-rickshaws).	
24	Services by way of transportation of goods- (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	28th June, 2017
25	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	28th June, 2017
26	Services by way of transportation by rail or a vessel from one place in India to another of the following goods: (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mis- hap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure.	28th June, 2017
27	Services provided by a goods transport agency, by way of transport in a goods carriage of – (a) agricultural produce; (b) goods, where consideration 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 consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mis- hap; or (h) defence or military equipments.	28th June, 2017

28	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.	28th June, 2017
	INSURANCE SERVICES	28th June, 2017
29	Services of life insurance business provided by way of annuity	28th June, 2017
30	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds.	28th June, 2017
31	Services by the Employees' State Insurance Corporation.	28th June, 2017
32	Services of general insurance business provided under various Government schemes.	28th June, 2017
33	Services of life insurance business provided under various Government schemes.	28th June, 2017
	GENERAL PUBLIC SERVICES	28th June, 2017
34	Transmission or distribution of electricity by an electricity transmission or distribution utility.	28th June, 2017
35	Services of public libraries by way of lending of books, publications or any other knowledge enhancing content or material.	28th June, 2017
36	Services by way of- (a) health care services by a clinical establishment. (b) services provided by way of transportation of a patient in an ambulance.	28th June, 2017
37	Services by way of public conveniences.	28th June, 2017
38	Services by a veterinary clinic in relation to health care of animals or birds.	28th June, 2017
39	Services provided by the cord blood banks.	28th June, 2017
40	Services provided by way of pure labour contracts of construction under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana	28th June, 2017

41	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	28th June, 2017
42	Services by way of renting of residential dwelling for use as residence.	28th June, 2017
43	Services by a hotel, inn, guest house having declared tariff less than one thousand rupees per day	28th June, 2017
44	Services of religious ceremony	28th June, 2017
45	Services by a specified organisation in respect of a religious pilgrimage.	28th June, 2017
46	Service by way of access to a road or a bridge on payment of toll charges.	28th June, 2017
47	Services by way of loading, unloading, packing, storage or warehousing of rice.	28th June, 2017
48	Services by the Reserve Bank of India.	28th June, 2017
49	Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves.	28th June, 2017
50	Services by way of extending deposits, loans or advances etc	28th June, 2017
51	Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction.	28th June, 2017
52	Services provided by the Employees Provident Fund Organisation.	28th June, 2017
53	Services provided by the Insurance Regulatory and the Development Authority of India.	28th June, 2017
54	Services provided by the Securities and Exchange Board of India.	28th June, 2017
55	Services by way of collection of contribution under the Atal Pension Yojana.	28th June, 2017
56	Services by way of collection of contribution under any pension scheme of the State Governments.	28th June, 2017
57	One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable	28th June, 2017

	in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.	
58	Services of leasing of assets by the Indian Railways Finance Corporation to Indian Railways.	28th June, 2017
59	Services provided by an incubate up to a total turnover of Rs.50 Lacs rupees	28th June, 2017
60	Services by business facilitator or a business correspondent	28th June, 2017
61	Taxable services, provided by a Technology Business Incubator or a Science and Technology Entrepreneurship Park etc	28th June, 2017
62	Services provided by- (a) an arbitral tribunal (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services (c) a senior advocate by way of legal services.	28th June, 2017
63	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	28th June, 2017
64	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.	28th June, 2017
65	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.	28th June, 2017
66	Services by an organiser to any person in respect of a business exhibition held outside India.	28th June, 2017
67	Services by way of sponsorship of sporting events.	28th June, 2017
68	Services provided to a recognised sports body.	28th June, 2017
69	Services relating to cultivation of plants and rearing of all life forms of animals etc.	28th June, 2017
70	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals.	28th June, 2017

71	Services by way of slaughtering of animals.	28th June, 2017
72	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables.	28th June, 2017
73	Services provided by the National Centre for Cold Chain Development and Farmer's Welfare by way of cold chain knowledge dissemination.	28th June, 2017
74	Services provided by an educational institution to its students, faculty and staff.	28th June, 2017
75	Services provided by the Indian Institutes of Management to their students.	28th June, 2017
76	Any services provided by, _ (a) the National Skill Development Corporation; (b) a Sector Skill Council; etc	28th June, 2017
77	Services of assessing bodies empaneled centrally	28th June, 2017
78	Services provided by training providers under Deen Dayal Upadhyaya Grameen Kaushalya Yojana	28th June, 2017
79	Services by way of training or coaching in recreational activities.	28th June, 2017
80	Services provided by operators of the common bio-medical waste treatment facility.	28th June, 2017
81	Service by an unincorporated body or a non- profit entity registered to its own members by way of reimbursement of charges etc.	28th June, 2017
82	Services by an artist by way of a performance in folk or classical art forms - if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	28th June, 2017
83	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	28th June, 2017
84	Services by way of right to admission to circus, dance etc.	28th June, 2017
85	Services provided to the United Nations or a specified international organization.	28th June, 2017

86	Services provided to a foreign diplomatic mission or consular post in India.	28th June, 2017
87	Services by a foreign diplomatic mission located in India.	28th June, 2017
	UPDATES	
88	Services provided by and to Fédération Internationale de Football Association	22nd August, 2017
89	Service provided by Fair Price Shops to Government	22nd August, 2017
90	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017	21st September, 2017
91	Services by way of admission to a protected monument	14th November,, 2017
92	Services by a Central Government, State Government, Union territory, local authority or Governmental Authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	13th October, 2017
93	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	13th October, 2017
94	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person	13th October, 2017
95	Service by way of access to a road or a bridge on payment of annuity.	13th October, 2017
96	Upfront amount payable in respect of industrial plots or plots for development of infrastructure for financial business	13th October, 2017
97	Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin	15th of November, 2017

98	Services by way of admission to a protected monument	15th of November, 2017
99	Pure services provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	25th January, 2018
100	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	25th January, 2018
101	Services provided to the Central 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: Provided that nothing contained in this entry shall apply on or after the expiry of a period of three years from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.	25th January, 2018
102	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India. (Nothing contained here shall apply after the 30th day of September, 2018.)	25th January, 2018
103	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	25th January, 2018

	(Nothing contained here shall apply after the 30th day of September, 2018.)	
104	Services by way of giving on hire – motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.	25th January, 2018
105	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	25th January, 2018
106	Services of life insurance business provided under Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of two lakhs rupees	25th January, 2018
107	Services by way of reinsurance of the insurance schemes	25th January, 2018
108	Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).	25th January, 2018
110	Services provided by- (a) an arbitral tribunal to the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity	25th January, 2018

	(c) a senior advocate by way of legal services to the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity	
111	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 Services by way of fumigation in a warehouse of agricultural produce.	25th January, 2018
112	Services relating to cultivation of plants	25th January, 2018
113	Services by a specified organisation in respect of a religious pilgrimage facilitated by Government of India, under bilateral arrangement.	25th January, 2018
114	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	25th January, 2018
115	Services provided by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee	25th January, 2018
116	Services provided 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 Central Government, State Government or Union territory; (iii) security or cleaning or housekeeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution; that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education (v) supply of online educational journals or periodicals Provided further that nothing contained in tem (v) shall apply to an institution providing services by way of,- (i) pre-school education and education up to higher secondary school or	25th January, 2018

	<p>equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.</p>	
117	<p>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 –</p> <p>(a) as a trade union;</p> <p>(b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or</p> <p>(c) up to an amount of seven thousand five hundred 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.</p>	25th January, 2018
118	<p>Services by way of right to admission to-</p> <p>(a) circus, dance, or theatrical performance including drama or ballet</p> <p>(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;</p> <p>(c) recognised sporting event;</p> <p>(d) planetarium,</p> <p>where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.</p>	25th January, 2018
119	<p>Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.</p>	27th of July, 2018
120	<p>Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.</p>	27th of July, 2018

121	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having value of supply of a unit of accommodation below one thousand rupees per day or equivalent.	27th of July, 2018
122	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India. (Nothing contained here shall apply after the 30th day of September, 2019.)	27th of July, 2018
123	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India. (Nothing contained here shall apply after the 30th day of September, 2019.)	27th of July, 2018
124	Services by way of warehousing of minor forest produce.	27th of July, 2018
125	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	27th of July, 2018
126	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	27th of July, 2018
127	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings(PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	27th of July, 2018
128	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	27th of July, 2018
129	Services by way of artificial insemination of livestock (other than horses).	27th of July, 2018
130	Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.	27th of July, 2018

131	<p>Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,-</p> <p>(i) activities relating to the welfare of industrial or agricultural labour or farmers; or</p> <p>(ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.</p>	27th of July, 2018
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