

Entry NO	Service	Supplier	Recipient
3	Pure services (excluding works contract service or other composite supplies involving supply of any goods) 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	Supplier dealing in pure services	Central Government, State Government or Union territory or local authority or a Governmental authority or a Government entity
3A	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 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.	Composite supplier	Central Government, State Government or Union territory or local authority or a Governmental authority or a Government entity
4	Services by governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Governmental authority	
5	Services by a Governmental Authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Governmental authority	
6	Services excluding: a) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.	Central Government, State Government, Union territory or local authority	Any
7	Services excluding: a. i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers; or b. services by way of renting of immovable property.	Central Government, State Government, Union territory or local authority	entity with an aggregate turnover of up to such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)].
8	Services excluding: a. i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers; or	Central Government, State Government, Union territory or local authority	another Central Government, State Government, Union territory or local authority

Entry NO	Service	Supplier	Recipient
9	Services excluding: a. i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers;	Central Government, State Government, Union territory or a local authority	If consideration for such services does not exceed five thousand rupees: For continuous supply of service, as defined 2(33) if amount in FY does not exceed Rs 5000
9C	Supply of service against which consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Government Entity	Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority
9D	Services by an old age home 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.	Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961)	
11A	Service provided 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.	Fair Price Shops	Central Government, State Government or Union territory
16	Services provided 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 18[three years] from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.		Central Government
21B	Services provided by way of transport of goods in a goods carriage	GTA	(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services
34A	Services supplied by way of guaranteeing the loans taken by such undertakings or PSUs from the banking companies and financial institutions.	Central Government, State Government, Union territory	To their undertakings or Public Sector Undertakings(PSUs)
40	Services provided under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.		Central Government, State Government, Union territory

Entry NO	Service	Supplier	Recipient
41	Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business	State Government Industrial Development Corporations or Undertakings or by any other entity having 20 per cent. or more ownership (either directly or through wholly owned entity) of Central Government, State Government, Union territory	industrial units or the developers in any industrial or financial business area
<p>Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area: Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard: Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of central tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty: Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the central tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.</p>			
42	Services provided by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be	Central Government, State Government, Union territory or local authority	A business entity
47	Services provided 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, including fire license, required under any law for the time being in force.	Central Government, State Government, Union territory or local authority	
47A	Services by way of licensing, registration and analysis or testing of food samples supplied	Food Safety and Standards Authority of India (FSSAI)	Food Business Operators.

Entry NO	Service	Supplier	Recipient
48	Taxable services	Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-in+cubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	
51	Services provided for implementation of Goods and Services Tax.	Goods and Services Tax Network	Central Government or State Governments or Union territories
61	Services provided by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Central Government, State Government, Union territory or local authority	
62	Services provided by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Central Government, State Government, Union territory or local authority	
63	Services provided by way of assignment of right to use natural resources to an individual farmer for 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.	Central Government, State Government, Union territory or local authority	
64	Services provided by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1st April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Central Government, State Government, Union territory or local authority	
65	Services provided 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.	Central Government, State Government, Union territory or local authority	
65B	Services supplied by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.	State Government	Excess Royalty Collection Contractor (ERCC)

Entry NO	Service	Supplier	Recipient
	<p>Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.]</p>		
71	<p>Services provided by training providers by way of offering skill or vocational training courses certified by the National Council for Vocational Training.</p>	<p>Under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India</p>	
72	<p>Services provided under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.</p>		<p>Central Government, State Government, Union territory administration</p>
74A	<p>Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act</p>	<p>At - medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).</p>	