Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

ARN: ZD360824078987G **Date: 21/08/2024**

1. GSTIN	36AADCM5906D2ZO	
2. Name	Modi Housing Private Limited	
3. Details of Show Cause Notice	Reference No. ZD360524064290J	Date of issue 30/05/2024
4. Financial Year	2019-2020	
5. Reply		
Reply in DRC-06 along with Annexures are attached.		
6. Documents uploaded		
DRC-06 - V3.pdf Annexure 1- Financials_compressed.pdf Annexure 2 - Notification12-CGST.pdf		
7. Option for personal hearing	☐ Yes	☑ No

8.Verification-

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name : SOHAMMODI
Designation / Status: Director
Date: 21/08/2024

FORM GST DRC – 06

[See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN	36AADCM5906D2ZO	
2. Name	Modi Housing Private Limited	
3. Details of Show Cause Notice	ZD360524064290J	Date of issue: 30-05-2024
4. Financial Year	2019-20	
5. Reply		
Given as Annexure A		
6. Documents uploaded I. Reply to Notice.		
7. Option for personal hearing	Yes- Required	No

8. Verification –

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Modi Housing Private Limited

Authorised Signatory

Reply to the Notice:

Modi Housing Private Limited (hereinafter referred as "noticee") is engaged in business of providing business support services. They are registered with goods and services tax department vide GSTIN NO: 36AADCM5906D2ZO. Noticee herein makes the below submissions.

Submissions

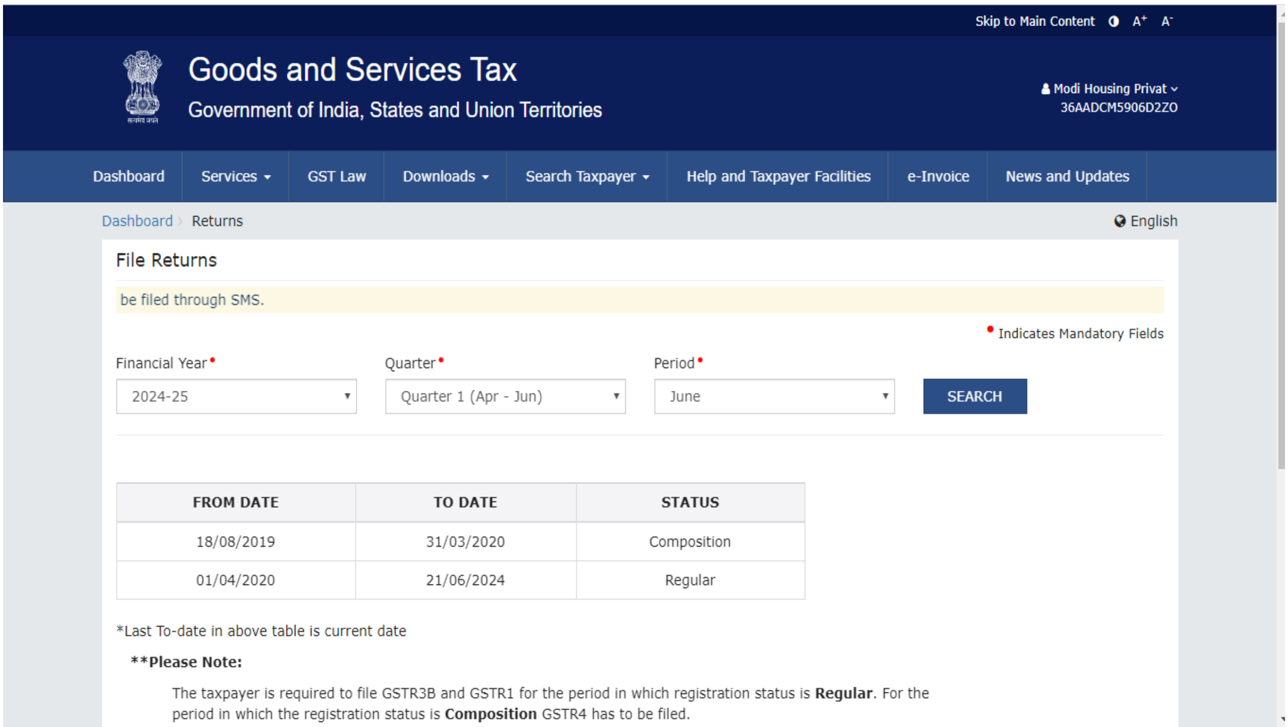
9. Noticee submits that they deny all the allegations made in Show Cause Notice (SCN) as they are not factually/legally correct.

10. Noticee submits that the provisions (including Rules, Notifications & Circulars issued thereunder) of both the CGST Act, 2017 and the Telangana GST Act, 2017 are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the TGST Act, 2017. Similarly, the provisions of CGST Act, 2017 are adopted by IGST Act, 2017 thereby the reference to CGST provisions be considered for IGST purpose also, wherever arises.

11. Noticee submits that the allegations made by the Show cause Notice dated 30-05-2024 are:

Para No.	Description	Amount
1	Input tax claimed on inward supplies by composition dealer in Form GSTR 4.	Rs. 34,332/-
2	Output tax on outward supplies short paid at 6% by composition dealer instead of 18%.	Rs.15,65,718/-
	Total	Rs.16,00,050/-

12. Noticee submits that they have opted for composition levy under section 10(2A) of CGST Act,2017 for the period from 18-08-2019 to 31-03-2020.



Skip to Main Content A+ A-

Goods and Services Tax

Government of India, States and Union Territories

Modi Housing Privat

36AADCM5906D2ZO

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Dashboard > Returns

English

File Returns

be filed through SMS.

• Indicates Mandatory Fields

Financial Year• 2024-25

Quarter• Quarter 1 (Apr - Jun)

Period• June

SEARCH

FROM DATE	TO DATE	STATUS
18/08/2019	31/03/2020	Composition
01/04/2020	21/06/2024	Regular

*Last To-date in above table is current date

**Please Note:

The taxpayer is required to file GSTR3B and GSTR1 for the period in which registration status is **Regular**. For the period in which the registration status is **Composition** GSTR4 has to be filed.

<u>Para 1: Input tax claimed on inward supplies by composition dealer in Form GSTR 4.</u>

13. Sub-section 4 of Section 10 of CGST Act,2017 restricts composition dealer from claiming input tax credit on its inward supplies. Section 10(4) of CGST Act,2017 is given below.

*"Section 10(4): A taxable person to whom the provisions of sub-section (1) or, as the case may be, sub-section (2A)] apply **shall not** collect any tax from the recipient on supplies made by him nor shall he **be entitled to any credit of input tax.**".*

14. Hence, noticee is barred from claiming ITC on their inputs. Moreover, there is no such facility/mechanism available on the common portal that allows composition dealer to claim credit on the common portal. In the current notice it is alleged that the noticee has claimed ITC on its inputs amounting to Rs.34,332/- (CGST- Rs.17,166/- & SGST – Rs.17,166/-) through GSTR-4. While GSTR-4 return under Rule 62 of CGST Rules,2017 is filed annually, wherein details of outward and inward supplies are furnished but such return does not facilitate claiming of ITC. Such allegation as to claiming ITC through GSTR – 4 is bad in law.

Para 2: Output tax on outward supplies short paid at 6% by composition dealer instead of 18%.

15. According to provisions of Section 10(2A) of CGST Act,2019, noticee is liable to pay tax at the rate CGST – 3% & SGST - 3% on their outward supplies. In the current notice, demand is raised at tax rate of 18% on the outward supplies declared in the F.Y 2019-20. Such demand is in contravention of provisions of Section 10(2A) of CGST Act,2017 and such demand is bad in law.

16. Further, It is submitted that noticee has inadvertently committed a clerical mistake while reporting consolidated turnover in table 6 of GSTR 4 Annual return. Turnover of Rs.90,35,000/- was inadvertently reported in table 6 instead of Rs.10,10,160/-. Noticee herewith submit the financials of F.Y.2019-20 in support of such submission, as **Annexure 1** and an extract of P&L is provided below for your ready reference.

MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Statement of Profit and Loss for the year ended 31st March, 2020

(in Rs.)

	Particulars	Note No.	Year ended 31st March,2020		Year ended 31st March,2019	
	INCOME :					
I.	Revenue from operations	14	1,029,660		974,000	
II.	Other income	15	34,600,872		24,090,726	
III.	**Total Revenue(I+II)**			35,630,532		25,064,726
IV.	**EXPENSES :**					
	Land Purchase/Development Expenses	16	100,401,622		-	
	Changes in Inventory	17	(100,401,622)			
	Financial Costs	18	253,624		79,819	
	Employee Benefit Expenses	19	-		600	
	Other Expenses	20	8,673,067		3,309,797	
	Depreciation	7	-		102,504	
	Share of Loss from Partnership Firms/LLP's		786,437		589,906	
V	**Total expenses**					
VI.	**Profit/(Loss) before tax (V-III)**			9,713,128		4,082,626
				25,917,404		**20,982,100**
VII.	Tax expense:					
	(1) Current tax		-		386,983	
	(2) Deferred tax		53,810		(6,611)	
				53,810		380,372
VII.	**Net Profit for the period(VI-VII)**			**25,863,594**		**20,601,728**
VIII.	Earnings per equity share:					
	(1) Basic			1,268		1,010
	Significant Accounting Policies	1				
	Notes to Financial Statements	2-21				

17. On examination of financials of F.Y.2019-20, it can be clearly established that the actual turnover of the noticee for the financial year is Rs.10,29,660/-, out of which rental income from residential property amounting to Rs.19,500/- is not reported in GST returns since it is an exempt supply vide entry 12 of Notification No. 12/2017- Central Tax (Rate) dated 28-06-2017. Such notification is attached as **Annexure 2** and break up of income from operations is provided in the Table 1 given below.

Table 1 **Amount in Rupees.**

Particulars	Turnover	CGST @ 3%	SGST @ 3%	Total Tax liability
Turnover reported in GST returns: income from Hoarding Rental Services	10,10,160	30,305	30,305	60,610
Exempt Supply: Income from renting of residential dwelling for use as residence	19,500	-	-	-
Turnover reported in Financials	10,29,660	-	-	-

18. Hence, noticee is not liable for any demand raised under the current notice and it is requested to quash all the proceedings under the current notice.

19. The noticee reserves the right to add, to withdraw, to correct, to change, to delete, to modify any submissions at the time of Personal Hearing in the Principal of Natural Justice.

Modi Housing Private Limited

Authorised Signatory

MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Balance Sheet as at 31st March, 2020

(in Rs.)

	Particulars	Note No.	As at 31st March, 2020		As at 31st March, 2019	
I.	**EQUITY AND LIABILITIES**					
1	**Shareholders' funds**					
	(a) Share capital	2	204,000		204,000	
	(b) Reserves and surplus	3	166,727,960		140,864,366	
				166,931,960		141,068,366
2	**Current Liabilites**					
	(a) Short-Term Borrowings	4	4,574,207		1,728,055	
	(b) Short-Term Provisions	5	-		447,655	
	(b) Other current liabilities	6	119,517,216		5,225,096	
				124,091,423		7,400,806
	TOTAL			**291,023,383**		**148,469,174**
II.	**ASSETS**					
1	**Non-current assets**					
	(a) Fixed assets					
	(i) Tangible assets	7	38,225		38,225	
	(b) Non-current investments	8	172,076,039		120,519,404	
				172,114,264		120,557,629
2	**Deferred Tax**			76,402		130,212
3	**Current assets**					
	(a) Current Investments	9	1,000,000		21,000,000	
	(b) Cash and Bank balances	10	8,340,526		658,758	
	(c) Loans & Advances	11	9,010,386		6,022,987	
	(d) Trade Receivables	12	80,184		99,588	
	(e) Inventory	13	100,401,622	118,832,718	-	27,781,333
	TOTAL			**291,023,383**		**148,469,174**
	Significant Accounting Policies	1				
	Notes to Financial Statements	2-21				

As per my Report of even date

(Ajay Mehta)
Chartered Accountant
M.No:- 035449
Place: Secunderabad
Date: 24-12-2020
UDIN: 21035449AAAAA08206

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

For and on behalf of the Board

(Soham Modi)
Director
DIN:00522546

(Tejal Modi)
Director
DIN:06983437

MODI HOUSING PVT. LTD.

CIN: U45200TG2002PTC040192

Statement of Profit and Loss for the year ended 31st March, 2020

(in Rs.)

Particulars	Note No.	Year ended 31st March,2020		Year ended 31st March,2019	
INCOME :					
I. Revenue from operations	14	1,029,660		974,000	
II. Other income	15	34,600,872		24,090,726	
III. **Total Revenue(I+II)**			35,630,532		25,064,726
IV. **EXPENSES :**					
Land Purchase/Development Expenses	16	100,401,622		-	
Changes in Inventory	17	(100,401,622)			
Financial Costs	18	253,624		79,819	
Employee Benefit Expenses	19	-		600	
Other Expenses	20	8,673,067		3,309,797	
Depreciation	7	-		102,504	
Share of Loss from Partnership Firms/LLP's		786,437		589,906	
V **Total expenses**			9,713,128		4,082,626
VI. **Profit/(Loss) before tax (V-III)**			25,917,404		20,982,100
VII. Tax expense:					
(1) Current tax		-		386,983	
(2) Deferred tax		53,810		(6,611)	
			53,810		380,372
VII. **Net Profit for the period(VI-VII)**			25,863,594		20,601,728
VIII. Earnings per equity share:					
(1) Basic			1,268		1,010
Significant Accounting Policies	1				
Notes to Financial Statements	2-21				

As per my Report of even date

For and on behalf of the Board

(Ajay Mehta)
Chartered Accountant
M.No:- 035449
Place : Secunderabad
Date : 24-12-2020
UDIN : 21035449AAAAA08206

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

(Soham Modi)
Director
DIN:00522546

(Tejal Modi)
Director
DIN:06983437

MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2020

(Amount in Rs)

2 SHARE CAPITAL	As at 31st March, 2020	As at 31st March, 2019
Authorised Share Capital		
50,000 Equity Shares of ` 10/- each	500,000	500,000
Issued, Subscribed & Paid up Share Capital		
20,400 Equity Shares of ` 10/- each fully paid	204,000	204,000
Total	204,000	204,000

2.1 The reconciliation of the number of shares outstanding is set out below :

Particulars	As at 31st March, 2020	As at 31st March, 2019
Shares outstanding at the beginning of the year	20,400	20,400
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	20,400	20,400

2.2 The details of Shareholders holding more than 5% shares :

SR NO	Name of Shareholder	As at 31st March, 2020		As at 31st March, 2019	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Modi Properties Pvt. Ltd.	10,400	50.98%	10,400	50.98%
2	Soham Modi	9,800	48.04%	9,800	48.04%
	Total	20,200	99.02%	20,200	99.02%

3 RESERVES AND SURPLUS	As at 31st March, 2020	As at 31st March, 2019
a) General Reserve		
As per last balance sheet	125,264,366	104,662,638
(+) Net Profit/(Net Loss) For the current year	25,863,594	20,601,728
b) Securities Premium	15,600,000	15,600,000
Total	166,727,960	140,864,366

4 Short Term Borrowings	As at 31st March, 2020	As at 31st March, 2019
Unsecured		
(a) Loans and advances from related parties		
Loans:		
From Soham Modi (Director)	4,448,947	1,609,229
From Tejal Modi (Director)	125,260	118,826
Total	4,574,207	1,728,055

5 Short Term Provisions	As at 31st March, 2020	As at 31st March, 2019
Provision for tax	-	447,655
Total	-	447,655

AJAY MEHTA Chartered Accountant M.No.025449 SECUNDERABAD

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MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2020

6	OTHER CURRENT LIABILITIES	As at 31st March, 2020	As at 31st March, 2019
	(a) Statutory Dues		
	TDS	25,718	7,842
	Professional Tax payable	5,000	-
	GST Payable	-	8,410
	(b) Capital a/c Balance in Partnership Firms/LLP& Other		
	Green Wood Estates 40% (previous year 40%)	1,440,691	1,387,890
	Modi Ventures 50% (Previous year 50%)	316,439	459,363
	Nilgiri Estates 36.5% (Previous year 36.5%)	9,621,564	21,450,977
	Silver Oak Villas LLP Running Capital 10% (Previous year 10%)	8,525,033	-
	Villas Orchid LLP Running Capital 50% (Previous year 50%)	29,085,493	23,150,983
	Modi Farm House Hyderabad LLP Running Capital 52.50% (Previous year 52	12,523,330	-
	(c) Others		
	Audit Fees Payable	15,813	14,343
	Other Creditors	71,485	2,688,188
	Other Payables	1,000,000	90,660
	Advances from Customers	56,531,650	-
	Deposits	355,000	568,401
	Total	**119,517,216**	**49,827,056**

8	Non-current investments	As at 31st March, 2020	As at 31st March, 2019
	Investments as Capital in Partnership Firms		
	1. Modi & Modi Constructions 50% (Previous year 50%)	17,822,758	33,774,453
	2. Green Wood Builders 50% (Previous year 50%)	23,410	25,386
	Investments as Capital in LLP		
	1. Summit Sales LLP. - Fixed Capital 48% (Previous year 48%)	48,000	48,000
	Summit Sales LLP. - Running Capital	27,344,116	10,767,691
	2. Modi Farm House LLP - Fixed Capital 52.5% (Previous year 52.50)	52,500	52,500
	Modi Farm House LLP - Running Capital	-	1,935,127
	3. Villa orchids LLP - Fixed Capital 50% (previous year 50%)	50,000	50,000
	4. Serene Clubs & Restorts LLP - Fixed Capital 52.50% (previous year 52.50)	52,500	52,500
	Serebe Clubs & Resorts LLP - Running Capital	28,898	60,319
	5. Serene Constructions LLP - Fixed Capital 52.50% (previous year 52.50)	52,500	52,500
	Serene Constructions LLP - Running Capital	23,862,309	5,375,396
	6. Modi Realty Miryalguda LLP - Fixed Capital 5% (previous year 5%)	5,000	5,000
	Modi Realty Miryalguda LLP - Running Capital	24,075,501	5,239,918
	7. Modi Realty Siddipet LLP - Fixed Capital 30% (previous year 30%)	30,000	30,000
	Modi Realty Siddipet LLP - Running Capital	2,976,236	2,983,620
	8. Modi Realty Gagilapur LLP - Fixed Capital 30% (Previous year 30)	30,000	30,000
	Modi Realty Gagilapur LLp - Running Capital	11,690,343	11,580,859
	9. Modi Realty Genome Vally LLP - Running Capital 30%	57,429,115	51,054,244
	Modi Realty Genome Vally LLP - Fxied Capital 30%- (previous Year 30%)	30,000	30,000
	10. Silver Oak Villas LLP 10% - Fixed Capital (Previous year 10%)	10,000	10,000
	Silver Oak Villas LLP - Running Capital	-	35,040,715
	11. Modi Realty Vikarabad LLP - Fixed Capital	30,000	30,000
	Modi Realty Vikarabad LLP Running Capital	6,382,852	6,893,136
	Investments as Capital in Pvt. Ltd. Companies		
	1. Modi & Modi Realty Hyderabad Pvt. Ltd. 50% (Previous year Nil)	50,000	-
	Total	**172,076,039**	**165,121,364**

AJAY MEHTA Chartered Accountant M.No. 035449 SECUNDERABAD

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MODI HOUSING PVT. LTD.

CIN: U45200TG2002PTC040192

Notes on Financial Statements for the Year ended 31st March, 2020

Details of investments in partnership/LLP firms

Investments in Modi & Modi Constructions

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	50%	50%
2	Modi & Modi Financial Services Pvt.Ltd.	15%	15%
3	Ashish Modi	5%	5%
4	Nirav Modi	30%	30%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Green Wood Estates

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	40.00%	40.00%
2	Meeth Metha	30.00%	30.00%
3	K Sridevi	30.00%	30.00%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Nilgiri Estates

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	36.50%	36.50%
2	Modi & Modi Financial Services Pvt. Ltd.	17.50%	17.50%
4	Ashish Modi	20.00%	20.00%
5	JMK GEC Realtors Pvt. Ltd.	12.50%	12.50%
6	Gaurang Mody	1.00%	1.00%
7	SDNMKJ Realty Pvt. Ltd.	12.50%	12.50%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Modi Ventures

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	50.00%	50.00%
2	Ashiis P Modi	25.00%	25.00%
3	Nirav Modi	25.00%	25.00%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Green Wood Builders

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	50.00%	50.00%
2	Anand Mehta	5.00%	5.00%
3	Kusum Mehta	45.00%	45.00%
Total capital of the firm (Amount in Rs.)		100%	100%

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

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MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2020

Investments in Modi Farm House (Hyderabad) LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	52.50%	52.50%
2	Jaiprakash Kalyan Chakravarthy	18.75%	18.75%
3	Abhinay Gajula	18.75%	18.75%
4	Balram Reddy	10.00%	10.00%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Villas Orchid LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	50%	50%
2	Kusum Mehta	45%	45%
3	Anand Mehta	5%	5%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Serene Construction LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	52.50%	52.50%
2	Jaiprakash Kalyan Chakravarthy	18.75%	18.75%
3	Abhinay Gajula	18.75%	18.75%
4	Balram Reddy	10.00%	10.00%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Serene Clubs & Resorts LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	52.50%	52.50%
2	Jaiprakash Kalyan Chakravarthy	18.75%	18.75%
3	Abhinay Gajula	18.75%	18.75%
4	Balram Reddy	10.00%	10.00%
Total capital of the firm (Amount in Rs.)		100%	100%

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

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MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2020

Investments in Summit Sales LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	48%	48%
2	Modi Properties Pvt. Ltd.	51%	51%
3	Tejal Modi	1%	1%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Modi Realty Miryalguda LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	5%	5%
2	Karan S Mehta	15%	15%
3	Soham Modi	18%	18%
4	Purushottam	22%	22%
5	Uma Rani	18%	18%
6	Nirav Modi	11%	11%
7	Ashish Modi	11%	11%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Modi Realty Siddipet LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	30%	30%
2	Karan Mehta	20%	20%
3	K Purushottam	30%	30%
4	A Srinivas	20%	20%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Modi Genome Vally LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Soham Modi	20%	20%
2	Ashish P Modi	50%	50%
3	Modi Housing Pvt. Ltd.	30%	30%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Silver Oak Villas LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	10%	10%
2	Modi Properties Pvt. Ltd.	10%	10%
3	Soham Modi	80%	80%
Total capital of the firm (Amount in Rs.)		100%	100%

SM

TM

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

Investments in Modi Realty Gagilapur LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Anand Kumar	20.00%	20.00%
2	Kiran Kumar	20.00%	20.00%
3	Ashish Modi	30.00%	30.00%
4	Modi Housing Pvt. Ltd.	30.00%	30.00%
Total capital of the firm (Amount in Rs.)		100%	100%

Investments in Modi Realty Vikarabad LLP

Sl.No.	Name of the Partner	Share of partner in Profits (%) As at 31st March 2020	Share of partner in Profits (%) As at 31st March 2019
1	Modi Housing Pvt. Ltd.	30.00%	30.00%
2	Ashish Modi	30.00%	30.00%
3	Balram Reddy	40.00%	40.00%
Total capital of the firm (Amount in Rs.)		100%	100%

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AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2020

9	Current Investments	As at 31st March 2020	As at 31st March 2019
	Fixed Deposits		
	HDFC Fixed Deposit	1,000,000	21,000,000
	Total	**1,000,000**	**21,000,000**

10	Cash and Bank balances	As at 31st March 2020	As at 31st March 2019
	a. Balances with banks (in scheduled Banks)	8,136,859	451,390
	b. Cash on hand	203,667	207,368
	Total	**8,340,526**	**658,758**

11	Short-term loans and advances	As at 31st March, 2020	As at 31st March 2019
	a) Deposits:		
	Hoarding deposits	63,000	186,000
	Deposit Land Owners	7,400,000	-
	b) Loans & Advances		
	Others	1,455,695	2,709,777
	Related Parties	91,691	3,127,210
	Total	**9,010,386**	**6,022,987**

12	Trade Receivables	As at 31st March, 2020	As at 31st March 2019
	Over six months		
	Unsecured, considered good	-	-
	Others		
	Unsecured, considered good	80,184	99,588
	Unsecured, considered doubtful	-	-
	Total	**80,184**	**99,588**

13	Inventory	As at 31st March, 2020	As at 31st March 2019
	Inventory	100,401,622	-
	Total	**100,401,622**	-

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AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

MODI HOUSING PVT. LTD.

CIN: U45200TG2002PTC040192

Sub-Groupings to Financial Statements for the Year ended 31st March, 2020

Current Liabilities Deposits	As at 31st March, 2020	As at 31st March, 2019
Modi & Modi Construcitons	-	50,000
Happy Card Deposits	305,000	303,401
Nilgiri Estates	-	150,000
Serene Farms LLP	50,000	65,000
Total	355,000	568,401

Current Liabilities Other Creditors	As at 31st March, 2020	As at 31st March, 2019
Comm Exp -BNC	-	32,097
A.Shobha	5,787	-
Lenkala Rajender Reddy	2,205	-
M.Raju	6,612	-
P. Bal Reddy	8,640	-
Shaganti Srinu	3,307	-
S Ramulu	3,000	-
MMRHPL Paid Up Capital Receivable	25,000	-
Paramount Estates - Hoarding Rent	12,601	-
SRI BHAVANI ADS	1,254	-
SRI BHAVANI DIGITALS	3,079	-
Happy Card Creditors	-	2,606,534
Axis Bank Ltd for Neft to BPCL-ECMS	-	46,657
Group Professional Tax	-	2,900
Total	71,485	2,688,188

Loans & Advances Others

Particulars	As at 31st March, 2020	As at 31st March, 2019
Others		
Group ST Registrations	-	66,317
Common Expenses Group Projects	-	51,768
Happy card Group Projects	-	2,999,936
Statutory Payments Group projects	-	9,189
Accrued Interest	1,089,492	751,573
Shah Traders	-	10,866
Modi Ralty Muraharapally LLP	-	1,350,000
JMKGEC Realtors Pvt. Ltd.	-	79,742
Sripathi Steel Traders	-	8,512
GST Input	59,112	-
Gaurang Mody	43,710	-
P Praveen Kumar	20,000	-
Summit Sales LLP Common Expenses	91,691	-
Nilgiri Estates Owners Association	94,951	-
TDS Receivable -16-17	-	127,334
TDS Receivable - 17-18	-	120,125
TDS Receivable - 18-19	-	190,047
TDS Receivable 19-20	148,430	
VA Tech ventures	-	65,578
Advance to soham modi	-	6,000
Total	1,547,386	5,836,987

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

MODI HOUSING PVT. LTD.
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Sub-Groupings to Financial Statements for the Year ended 31st March, 2020

Sundry Debtors

Particulars	As at 31st March, 2020	As at 31st March, 2019
GV Research Pvt Ltd -Hoarding Rent	3,816	34,560
Modi Consultancy services - Hoarding Rent	-	25,920
Modi Reality Miryalguda - Hoarding Rent	-	18,880
Modi Farm House Hyd LLP -Hoarding Rent	-	7,080
Aedis Developers LLP	49,608	-
Mehta & Modi Realty Kowkur LLP	25,440	-
Paramount Estates	-	-1,801
Silver Oak Villas LLP -Hoarding Rent	1,320	16,440
Villa Orchids LLP- Hoarding Rent	-	-4,400
Vista Homes	-	2,909
Total	**80,184**	**99,588**

Share of Loss from partnership Firms/LLP's

Particulars	As at 31st March, 2020	As at 31st March, 2019
Modi Farm House Hyderabad LLP	-	-
Modi Reality Gagilapur LLp	54,515	46,330
Modi Reality Genome valley LLP	441,210	345,286
Modi Reality Siddipet LLp	7,384	5,435
Modi Reality Vikarabad LLp	10,184	36,742
Modi Reality Miryalguda LLp	137,870	69,704
Modi Ventures	79,077	9,569
Serene Clubs & Resort LLP	1,421	7,103
Green Wood Builders	1,977	1,794
Green Wood Estates	52,801	67,943
Total	**786,437**	**589,906**

Share of Profit from partnership Firms/LLP's

Particulars	As at 31st March, 2020	As at 31st March, 2019
Nilgiri Estates	7,595,867	6,040,694
Modi & Modi Constructions	1,593,672	954,372
Summit Sales LLP	10,513,597	9,396,709
Silver Oak Villas LLp	1,003,886	506,997
Serene Constructions LLp	631,225	1,181,875
Villas Orchids LLP	12,538,030	3,918,481
Modi Farm House Hyderabad LLP	92,973	868,356
Total	**33,969,250**	**22,867,484**

Bank Balances

Particulars	As at 31st March, 2020	As at 31st March, 2019
Axis bank	4,478,145	-98,932
SBH	-	474,775
Yes Bank Ltd	3,658,713	75,547
Total	8,136,859	451,390

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MODI HOUSING PVT. LTD.
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Sub-Groupings to Financial Statements for the Year ended 31st March, 2020

Deposits:

Particulars	As at 31st March, 2020	As at 31st March, 2019
Hoarding Rents Deposits:		
Adepu Balakrishna -Hoarding Deposit	-	12,000
Shobha -Hoarding Deposit	15,000	15,000
Narla Pochaiah-Hoarding Deposit	-	6,000
Balreddy- Hoarding Deposit	12,000	12,000
S Ramulu - hoarding Rent	6,000	6,000
T.Lakshmi -Hoarding Rent	-	75,000
Srinu-Hoarding Deposit	-	24,000
Ramayya Chevella	-	6,000
Rajendar Reddy	6,000	6,000
Macha Mahender Goud -Hoarding Deposit	-	12,000
Srinivas	-	7,500
M Raju Hoarding Deposit	15,000	15,000
A306 Arie Walter- Deposits	-	-19,500
Shaganti Srinu-Hoarding Deposit	9,000	9,000
	63,000	186,000
Kolthur Land Deposit		
M Saritha	1,400,000	-
Marigold Residency Deposit		
Sambeshwar Rao	6,000,000	-
Total	**7,400,000**	-

AJAY MEHTA
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Modi Housing Pvt. Ltd.
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Notes on Financial Statements for the Year ended 31st March, 2020

7 FIXED ASSETS

Particulars	Gross Block			Accumulated Depreciation				Net Block	
	As on 01-04-2019	Addition	As on 31-03-2020	As at 31-3-19	For the Year	As at 31-3-20	Adjustments	As at 31-3-20	As at 31-3-19
Khushaiguda Hoarding	53,923	-	53,923	51,227	-	51,227	-	2,696	2,696
Annojiguda Hoarding	39,774	-	39,774	37,785	-	37,785	-	1,989	1,989
Nagaram Hoarding	35,062	-	35,062	33,309	-	33,309	-	1,753	1,753
Kowkur Hoarding	58,940	-	58,940	55,993	-	55,993	-	2,947	2,947
Thurkapally Hoarding	58,940	-	58,940	55,993	-	55,993	-	2,947	2,947
Ammuguda Hoarding	148,213	-	148,213	140,803	-	140,803	-	7,410	7,410
Bhongiri Hoarding	106,819	-	106,819	101,478	-	101,478	-	5,341	5,341
Karimnagar Hoarding	138,620	-	138,620	131,689	-	131,689	-	6,931	6,931
Reddipally Hoarding	124,208	-	124,208	117,998	-	117,998	-	6,210	6,210
Total	**764,499**	**-**	**764,499**	**726,274**	**-**	**726,274**	**-**	**38,225**	**38,225**

AJAY MEHTA
Chartered Accountant
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SECUNDERABAD

MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2020

14	**Revenue from Operations**	**As at 31st March, 2020**	**As at 31st March, 2019**
	Revenue from Operations	1,029,660	974,000
	Total	**1,029,660**	**974,000**

15	**Other Income**	**As at 31st March, 2020**	**As at 31st March, 2019**
	a) Interest Income		
	On FDRs	578,649	1,099,471
	on ICD	-	88,602
	On IT Refund	46,880	-
	b) Others		
	Share of Profit from Partnership Firms	9,189,539	6,995,066
	Share of Profit from LLPs	24,779,712	15,872,418
	Profit on sale of Flat	-	35,019
	Share of Income tax refund	817	-
	Miscellaneous	5,275	-
	Total	**34,600,872**	**24,090,726**

16	**Land Purchase/Development Expenses**	**As at 31st March, 2020**	**As at 31st March, 2019**
	Land Purchase	97,300,925	-
	Development Expenses	3,100,697	-
	Total	**100,401,622**	**-**

17	**Changes in Inventory**	**As at 31st March, 2020**	**As at 31st March, 2019**
	Opening Stock	-	-
	Closing Stock	100,401,622	-
	Total	**(100,401,622)**	**-**

18	**Financial Cost**	**As at 31st March, 2020**	**As at 31st March, 2019**
	a) Interest on Unsecured Loans	246,780	78,421
	b) Bank Charges	6,844	1,398
	Total	**253,624**	**79,819**

19	**Employee Benefit Expenses**	**As at 31st March, 2020**	**As at 31st March, 2019**
	(a) Salaries and Other employees Benefits	-	600
	Total	-	**600**

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MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2020

20 Other Expenses	As at 31st March, 2020	As at 31st March, 2019
Admin & Marketing Services Charges	64,853	-
Advertisement	175,834	-
Printing & Stationery	94,880	-
Legal Expenses	7,060	820
Miscellaneous Expenses	48,122	5,385
Consultancy	98,305	24,500
Interest on TDS	10,715	-
Interest on Professional Tax	-	525
Service Tax Late Fee	-	52,434
GST Late Fees	-	350
Professional tax	-	5,000
Audit Fees	19,170	-
Income tax	222,711	-
Bad debits / credits written off	315,577	-
Hoarding Stand expenses	-	12,435
I.T. Representation Fees	-	27,215
Electricity Charges	2,130	4,512
Share of Income Tax of Partnership firms	2,480,012	1,189,550
Share of Income Tax of LLP s	4,727,813	1,541,541
Other Expenses	-	-4,095
Rent	390,582	449,626
Services charges Pos	3,977	-
TDS Late filing fees	2,092	-
Tours & Travels	9,234	-
Total	**8,673,067**	**3,309,798**

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

MODI HOUSING PVT.LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March 2020

Note. No.21 Other Disclosures

21.1 RELATED PARTY DISCLOSURES

A Key Management Personnel (KMP)
Soham Modi - Director
Tejal Modi - Director

B Holding Company
Modi Properties & Investments Private Limited

C Subsidiary Company/Jointly Controlled Entities/Associates
Modi & Modi Constructions
Green Wood Estates
Nilgiri Estates
Green Wood Builders
Modi Ventures
Summit Sales LLP
Modi Farm House Hyderabad LLP
Villas Orchids LLp
Serene Clubs & Resorts LLP
Serene Constructions LLP
Modi Realty Miryalguda LLP
Modi Realty Siddipet LLP
Modi Realty Gagilapur LLP
Modi Realty Genome Vally LLP
Silver Oak Villas LLP

D Details of transactions with related parties (KMP)

Details of Transactions	31-03-2020	31-03-2019
Interest paid		
Soham Modi	239,631	57,503
Tejal Modi	7,149	20,918
Loan Accepted during the year		
Soham Modi	27,826,350	23,725,000
Tejal Modi	-	2,000,000
Loan Repaid during the year		
Soham Modi	25,202,300	24,455,000
Tejal Modi	-	1,900,000
Balance Outstanding		
Payable by the company		
Tejal Modi	125,260	118,826
Soham Modi	4,448,947	1,609,229

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

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MODI HOUSING PVT.LTD.

CIN: U45200TG2002PTC040192

Notes on Financial Statements for the Year ended 31st March 2020

MODI HOUSING PVT.LTD.

Notes on Financial Statements for the Year ended 31st March 2020.

Note. No.18 Other Disclosures

Movement in Capital Accounts in Partnership Firms/LLP	31-03-2020	31-03-2019
Amounts invested during the year	186,503,456	92,458,255
Share of Income tax Refnd	817	-
Amounts withdrawn during the year	-220,340,913	-160,124,972
Share of Income tax	-7,207,825	-2,731,091
Share of Profit / Loss	32,885,803	20,368,835
Capital Account Balance	110,513,489	161,574,103
Summary		
Modi & Modi Constructions		
Amounts invested during the year	35,250,000	10,400,000
Share of Income tax Refund	-	-
Amounts withdrawn during the year	-52,497,710	-39,940,000
Share of Income tax	-297,657	-
Share of Profit / Loss	1,593,672	-954,372
Capital Account Balance	**17,822,758**	**33,774,453**
Green Wood Estates		
Amounts invested during the year	-	10,500
Share of Income tax Refund	-	-
Amounts withdrawn during the year	-	-
Share of Income tax	-	-
Share of Profit / Loss	-52,801	-67,943
Capital Account Balance	**-1,440,691**	**-1,387,890**
Nilgiri Estates		
Amounts invested during the year	11,819,901	4,580,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-5,404,000	-35,525,000
Share of Income tax	-2,182,355	-1,189,550
Share of Profit / Loss	7,595,867	6,040,694
Capital Account Balance	**-9,621,564**	**-21,450,977**
Green Wood Builders		
Amounts invested during the year	-	-
Share of Income tax Refund	-	-
Amounts withdrawn during the year	-	-
Share of Income tax	-	-
Share of Profit / Loss	-1,977	-1,794

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

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MODI HOUSING PVT.LTD.
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Notes on Financial Statements for the Year ended 31st March 2020

Capital Account Balance	**23,410**	**25,386**

AJAY MEHTA
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M.No. 035449
SECUNDERABAD

MODI HOUSING PVT.LTD.
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Notes on Financial Statements for the Year ended 31st March 2020

Modi Ventures		
Amounts invested during the year	222,000	810,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-	-25,000
Share of Income tax		
Share of Profit / Loss	-79,077	-9,569
Capital Account Balance	**-316,439**	**-459,363**
Summit Sales LLP		
Amounts invested during the year	8,000,000	3,000,000
Share of Income tax Refnd	817	-
Amounts withdrawn during the year	-	-3,700,000
Share of Income tax	-1,937,989	-
Share of Profit / Loss	10,513,597	9,396,709
Capital Account Balance	**27,392,116**	**10,815,691**
Modi Farm House Hyderabad LLP		
Amounts invested during the year	8,151,060	740,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-22,699,200	-13,000,000
Share of Income tax	-3,290	-
Share of Profit / Loss	92,973	868,356
Capital Account Balance	**-12,470,830**	**1,987,627**
Villas Orchids LLP		
Amounts invested during the year	25,026,043	6,623,505
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-41,880,939	-48,713,667
Share of Income tax	-1,320,635	-1,513,755
Share of Profit / Loss	12,241,020	3,918,481
Capital Account Balance	**-29,035,493**	**-23,100,983**
Serene Clubs & Resorts LLP		
Amounts invested during the year	100,000	25,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-130,000	-
Share of Income tax	-	-
Share of Profit / Loss	-1,421	-7,103
Capital Account Balance	**81,398**	**112,819**

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AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

MODI HOUSING PVT.LTD.
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Notes on Financial Statements for the Year ended 31st March 2020

Serene Constructions LLP		
Amounts invested during the year	17,998,081	-
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-135,000	-1,305
Share of Income tax	-7,392	-
Share of Profit / Loss	631,225	1,181,875
Capital Account Balance	**23,914,809**	**5,427,895**
Modi Realty Miryalguda LLP		
Amounts invested during the year	19,723,880	2,000,000
Share of Income tax Refnd		
Amounts withdrawn during the year	-750,427	-600,000
Share of Income tax		
Share of Profit / Loss	-137,870	-69,704
Capital Account Balance	**24,080,501**	**5,244,918**
Modi Realty Siddipet LLP		
Amounts invested during the year	-	35,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-	-
Share of Income tax	-	-
Share of Profit / Loss	-7,384	-5,435
Capital Account Balance	**3,006,236**	**3,013,620**
Modi Realty Gagilapur LLP		
Amounts invested during the year	164,000	200,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-	-
Share of Income tax	-	-
Share of Profit / Loss	-54,515	-46,330
Capital Account Balance	**11,720,343**	**11,610,859**
Modi Realty Genome Vally LLP		
Amounts invested during the year	11,062,350	7,580,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-4,246,269	-
Share of Income tax	-	-
Share of Profit / Loss	-441,210	-345,286
Capital Account Balance	**57,459,115**	**51,084,244**

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MODI HOUSING PVT.LTD.
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Notes on Financial Statements for the Year ended 31st March 2020

Silver Oak Villas LLP		
Amounts invested during the year	48,986,141	49,450,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-92,097,268	-18,550,000
Share of Income tax	-1,458,507	-27,786
Share of Profit / Loss	1,003,886	506,997
Capital Account Balance	**-8,515,033**	**35,050,715**
Modi Realty Vikarabad LLP		
Amounts invested during the year	-	7,004,250
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-500,100	-70,000
Share of Income tax	-	-
Share of Profit / Loss	-10,184	-36,742
Capital Account Balance	**6,412,852**	**6,923,136**

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AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

(Ajay Mehta)
Chartered Accountant
M.No:- 035449
Place : Secunderabad
Date : 24-12-2020
UDIN: 21035449AAAAA08206

For and on behalf of the Board

(Soham Modi)
Director
DIN:00522546

(Tejal Modi)
Director
DIN:06983437

31-03-2020

Deferred Tax Liability/ Deferred Tax Asset calculation:

Effective Rate of Tax	**26%**			
1 Depreciation Effect:	**Amount**			
Depreciation as per Companies Act, 2013	-			
Depreciation as per Income Tax Act	58,602			
Difference		58,602		
DTL/(DTA)			15,237	DTA
2 WDV as on 01/04/2019:				
Income Tax Act	390,680			
Companies Act	38,225			
Difference in Book Value		(352,455)		
Deferred Tax Liability as on 31/03/2019			(91,638)	
DTL/(DTA) as on 31-03-2020			**(76,402)**	
Cross Verification:				
WDV as on 31-03-2020				
Income Tax Act	332,078			
Companies Act	38,225			
Difference in Book Value		(293,853)		
DTL as on 31-03-2020			**(76,402)**	
Difference			-	

Depreciation as per Income Tax Act								
Particulars	Rate	WDV as on 01-04-2019	Additions		Deletions	Total	Depreciation	WDV as on 31-03-2020
			Before 30-09-2019	After 30-09-2019				
Bhongiri Hoarding	15%	55,760.85	-	-	-	55,760.85	8,364.13	47,396.72
Ammuguda Hoarding	15%	71,564.90	-	-	-	71,564.90	10,734.74	60,830.17
Kowkur Hoarding	15%	28,459.70	-	-	-	28,459.70	4,268.96	24,190.75
Nagaram Hoarding	15%	15,557.55	-	-	-	15,557.55	2,333.63	13,223.92
Thurkapally Hoarding	15%	28,459.70	-	-	-	28,459.70	4,268.96	24,190.75
Annojiguda Hoarding	15%	17,647.70	-	-	-	17,647.70	2,647.16	15,000.55
Khushaiguda Hoarding	15%	23,925.80	-	-	-	23,925.80	3,588.87	20,336.93
Karimnagar Hoarding	15%	78,745.70	-	-	-	78,745.70	11,811.86	66,933.85
Reddipally Hoarding	15%	70,557.65	-	-	-	70,557.65	10,583.65	59,974.00
Total		**390,679.55**	-	-	-	**390,679.55**	**58,601.93**	**332,077.62**

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[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 12/2017- Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R......(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Table

Sl. No.	**Chapter, Section, Heading, Group or Service Code (Tariff)**	**Description of Services**	**Rate (per cent.)**	**Condition**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or 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 or in	Nil	Nil

		relation to any function entrusted to a Municipality under article 243W of the Constitution.		
4	Chapter 99	Services by Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil
5	Chapter 99	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.	Nil	Nil
6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (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.	Nil	Nil
7	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year. *Explanation*.- For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to- (a) services,- (i) by the Department of Posts by way	Nil	Nil

		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) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers; and (b) services by way of renting of immovable property.		
8	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority: Provided that nothing contained in this entry shall apply to services- (i) 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) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers.	Nil	Nil
9	Chapter 99	Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees: Provided that nothing contained in this entry shall apply to- (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;	Nil	Nil

		(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: Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.		
10	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil
11	Heading 9954	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.	Nil	Nil
12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence.	Nil	Nil
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any religious ceremony; (b) 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	Nil	Nil

		section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are one thousand rupees or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.		
14	Heading 9963	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.	Nil	Nil
15	Heading 9964	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-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.	Nil	Nil
16	Heading 9964	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	Nil	Nil

		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.		
17	Heading 9964	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; (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).	Nil	Nil
18	Heading 9965	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.	Nil	Nil
19	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
20	Heading 9965	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 mishap; (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	Nil	Nil

		(g) organic manure.		
21	Heading 9965 or Heading 9967	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 mishap; or (h) defence or military equipments.	Nil	Nil
22	Heading 9966 or Heading 9973	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.	Nil	Nil
23	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
25	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
26	Heading 9971	Services by the Reserve Bank of India.	Nil	Nil
27	Heading 9971	Services by way of— (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount	Nil	Nil

		(other than interest involved in credit card services); (b) *inter se* sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.		
28	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil
29	Heading 9971 or Heading 9991	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.	Nil	Nil
30	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil
31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
32	Heading 9971	Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).	Nil	Nil
33	Heading 9971	Services provided by the Securities and Exchange Board of India 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.	Nil	Nil
34	Heading 9971	Services by an acquiring bank, to any	Nil	Nil

		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.		
35	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti 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; (o) Coconut Palm Insurance Scheme;	Nil	Nil

		(p) Pradhan Mantri Suraksha BimaYojna; (q) Niramaya Health Insurance Scheme implemented by the 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).		
36	Heading 9971 or Heading 9991	Services of life insurance business provided under following schemes- (a) Janashree Bima Yojana; (b) Aam Aadmi Bima Yojana; (c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees; (d) Varishtha Pension BimaYojana; (e) Pradhan Mantri Jeevan JyotiBimaYojana; (f) Pradhan Mantri Jan DhanYogana; (g) Pradhan Mantri Vaya Vandan Yojana.	Nil	Nil
37	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
39	Heading 9971 or Heading 9985	Services by the following persons in respective capacities – (a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil

40	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
41	Heading 9972	One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable 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.	Nil	Nil
42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority 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.	Nil	Nil
43	Heading 9973	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil	Nil
44	Heading 9981	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 elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil
45	Heading 9982 or Heading 9991	Services provided by- (a) an arbitral tribunal to – (i) any person other than a business entity; or (ii) a business entity with an	Nil	Nil

		aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) 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 an aggregate turnover up to twenty lakh rupees (ten lakh rupees in thecase of special category states) in the preceding financial year; (c) a senior advocate by way of legal services to- (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.		
46	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	Heading 9983 or Heading 9991	Services provided by the Central Government, State Government, Union territory or 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, including fire license, required under any law for the time being in force.	Nil	Nil
48	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology	Nil	Nil

		Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.		
49	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
51	Heading 9984	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.	Nil	Nil
52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
53	Heading 9985	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, zone or Country; (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 the Central Civil Services Cultural and Sports Board; (d) as part of national games, by the Indian Olympic Association; or (e) under the Panchayat Yuva Kreeda Aur Khel Abhiyaan Scheme.	Nil	Nil
54	Heading 9986	Services relating to cultivation of plants	Nil	Nil

		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— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.		
55	Heading 9986	Carrying out an intermediate production process as job work in relation 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.	Nil	Nil
56	Heading 9988	Services by way of slaughtering of animals.	Nil	Nil
57	Heading 9988 or any other	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	Nil	Nil

	Heading of Section 8 and Section 9	characteristics of the said fruits or vegetables.		
58	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer’s Welfare by way of cold chain knowledge dissemination.	Nil	Nil
59	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs, the Government of India, under bilateral arrangement.	Nil	Nil
61	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
62	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government, Union territory or 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 Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil
63	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority 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.	Nil	Nil
64	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural	Nil	Nil

		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.		
65	Heading 9991	Services provided by the Central Government, State Government, Union territory 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.	Nil	Nil
66	Heading 9992	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 Central Government, State Government or Union territory; (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; upto higher secondary: Provided that nothing contained in entry (b) 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.	Nil	Nil
67	Heading 9992	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	Nil	Nil

		programmes, except Executive Development Programme: - (a) two year full time 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 the Indian Institute of Management; (b) fellow programme in Management; (c) five year integrated programme in Management.		
68	Heading 9992 or Heading 9996	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 organised by a recognized sports body; (b) another recognised sports body.	Nil	Nil
69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by, _ (a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development	Nil	Nil

		Corporation.		
70	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil
71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil
72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
73	Heading 9993	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil	Nil
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
75	Heading 9994	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 processes incidental thereto.	Nil	Nil
76	Heading 9994	Services by way of public conveniences such as provision of facilities of	Nil	Nil

		bathroom, washrooms, lavatories, urinal or toilets.		
77	Heading 9995	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 Goods and 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.	Nil	Nil
78	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, 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.	Nil	Nil
79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
80	Heading 9996	Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income-tax Act.	Nil	Nil
81	Heading 9996	Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting	Nil	Nil

		event other than a recognised sporting event; (c) recognised sporting event, where the consideration for admission is not more than Rs 250 per person as referred to in (a), (b) and (c) above.		

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -

(a) "advertisement" means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;

(b) "advocate" has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);

(c) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training;

(d) "agricultural produce" means any produce out of 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, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;

(e) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;

(f) "aircraft" has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);

(g) "airport" has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);

(h) "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;

(i) “arbitral tribunal” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);

(j) “authorised dealer of foreign exchange” shall have the same meaning assigned to “Authorised person” in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);

(k) “authorised medical practitioner” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised 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;

(l) “banking company” has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act,1934(2 of 1934);

(m) “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;

(n) “business entity” means any person carrying out business;

(o) “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 the Reserve Bank of India;

(p) “Central Electricity Authority” means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);

(q) “Central Transmission Utility” shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);

(r) “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;

(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;

(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;

(s) "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;

(t) "contract carriage" has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(u)"courier agency" means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;

(v) "Customs station" shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);

(w) "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;

(x) "distributor or selling agent" means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;

(y) "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;

(z) "electricity transmission or distribution utility" means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;

(za) "e-rickshaw" means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;

(zb) "general insurance business" has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);

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

(zd) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;

(zf) "governmental authority" has the same meaning as assigned to it in the *Explanation* to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);

(zg) "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;

(zh) "incubatee" means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park 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 Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;

(zi) "inland waterway" means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);

(zj) "insurance company" means a company carrying on life insurance business or general insurance business;

(zk) "interest" means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;

(zl) “intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;

(zm) “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;

(zn) “life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(zo) “life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;

(zp) “metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);

(zq)“national park” has the same meaning as assigned to it in clause (21) of the section 2 of theWild Life (Protection) Act, 1972 (53 of 1972);

(zr) “online information and database access or retrieval services” shall have the same meaning as assigned to it in clause (17) of the section 2of the Integrated goods and Services Tax Act,2017(13 of 2017);

(zs) “original works” means- all new constructions;

(i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
(ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(zt) “print media” means,—

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(zu) “port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);

(zv) “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 the Global Positioning System or General Packet Radio Service;

(zw) “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) organised -

(A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;
(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 Kreeda Aur Khel Abhiyaan (PYKKA) Scheme;

(zx) “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 affiliate 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;

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

(zz) “renting in relation to immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;

(zza) “Reserve Bank of India” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);

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

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

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

(zzd) “senior advocate” has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);

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

(zzf) “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,

(zzg) “specified organisation” shall mean,-

> (i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
>
> (ii) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);

(zzh) “stage carriage” shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzi) “State Electricity Board” means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);

(zzj) “State Transmission Utility” shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);

(zzk) “state transport undertaking” has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzl) “tiger reserve” has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zzm) “tour operator” means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;

(zzn) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act,1926(16 of 1926);

(zzo) “vessel” has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);

(zzp) “wildlife sanctuary” means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);

(zzq) “zoo” has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).

3. *Explanation*.- For the purposes of this notification,-

(i) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter, “Section” and “Heading” in the scheme of classification of services.

(ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.

4. This notification shall come into force on the 1st day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India