

Supplies liable to tax under Forward Charge Mechanism, i.e. wherein IR is liable to collect GST from recipient

S. No.	Supply	GST Rate (%)	Notification No [Central Tax (Rate)] & S. No.	Remarks/Conditions
1	Transportation of goods	5	11/2017 - S.No. 9	Transportation by rail of the following goods is exempt from GST- (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 (g) organic manure.
2	Transportation of passengers	5	11/2017 - S.No. 8	Transportation is in first class or air conditioned coach
3	Renting of immovable property to unregistered business entity	18	12/2017 - S.No. 6	-
4	Retiring rooms to unregistered business entity	NIL	12/2017 - S.No. 14	Value of Supply per day up to INR 1000
		12	11/2017 - S.No. 7(i)	Value of Supply per day above INR 1,000 up to INR 7,500
		18	11/2017 - S.No. 7(vi)	Value of Supply per day above INR 7,500
5	Sale of Chapter 86 goods (except 8609)	12	1/2017 - S.No. 205A-205H	-
6	Sale of scrap of Ferrous/ Copper/Aluminium to unregistered person	18	1/2017 - S.No. 199/263	-
7	Sale of scrap of Wood/Plastics to unregistered person	5	1/2017 - S.No. 187A/198	-

Supplies liable to tax under Reverse Charge Mechanism, i.e. wherein recipient shall pay GST directly

S. No.	Supply	GST Rate (%)	Notification No [Central Tax (Rate)] & S. No.	Remarks/Conditions
1	Renting of immovable property to registered business entity	18	12/2017 - S.No. 6 read with 13/2017 - S.No.5A	-
2	Retiring rooms to registered business entity	NIL	12/2017 - S.No. 14	Value of Supply per day up to INR 1000
		12	11/2017 - S.No. 7(i) read with 13/2017- S.No. 5A	Value of Supply per day above INR 1,000 up to INR 7,500
		18	11/2017 - S.No. 7(vi) read with 13/2017- S.No. 5A	Value of Supply per day above INR 7,500
3	Sale of scrap of Wood/Plastics to registered person	5	1/2017 - S.No. 187A/198 read with 4/2017- S.No.6	-
4	Sale of scrap of Ferrous/ Copper/Aluminium to a registered person	18	1/2017 - S.No. 199/263 & read with 4/2017- S.No.6	-

Note: Any other service to business entity is liable to tax under RCM. Rate of tax will depend upon the nature of services supplied.

Exempt Supplies

S. No.	Supply	Notification No [Central Tax (Rate)] & S. No.
1	Any service (other than transportation of goods or passengers and renting of immovable property) to a business entity with an aggregate turnover of up to such amount in the preceding FY as makes it eligible for exemption from registration under the CGST Act.	12/2017- S.No. 7
2	Any service (other than transportation of goods or passengers) to another Central Government, State Government, Union territory or local authority.	12/2017- S.No. 8
3	Any service (other than transportation of goods or passengers) where the consideration for such services does not exceed INR 5,000. In case where continuous supply of service, consideration should not exceed INR 5,000 in a FY.	12/2017- S.No. 9
4	Service by way of tolerating non-performance of a contract for which consideration is in the form of fines or liquidated damages	12/2017- S.No. 62
5	Renting of Immovable Property & Retiring Rooms to non-business entity (i.e. other than registered business entity and unregistered business entity)	12/2017- S.No. 6
6	Transportation of passengers by rail in any class other than in a class other than (i) first class; or (ii) an air-conditioned coach	12/2017- S.No. 17
7	Transportation by rail 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 (g) organic manure.	12/2017- S.No. 20
8	Any service (other than specified above) to non-business entity	12/2017- S.No. 6