

LIST OF EXEMPTED SERVICES W.E.F. 01.07.2012

(A) Notification No. 25/2012 [As amended from time to time] Dated 20.06.2012

S.No.	Description of Taxable Services granted exemption vide Notification No. 25/2012
1.	Services provided to the United Nations or a specified international organization.
2.	Health care services by a clinical establishment, an authorised medical practitioner or para-medics.
3.	Services by a veterinary clinic in relation to health care of animals or birds.
4.	Services by an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) by way of charitable activities
5.	Services by a person by way of- (a) renting of precincts of a religious place meant for general public; or (b) conduct of any religious ceremony.
6.	Services provided by - (a) an arbitral tribunal to- (i) any person other than a business entity; or (ii) a business entity with a turnover upto rupees ten lakh in the preceding financial year; (b) an individual as an advocate or a partnership firm of advocates 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 a turnover upto rupees ten lakh in the preceding financial year; (c) A person represented on an arbitral tribunal to an arbitral tribunal;
7.	Services by way of technical testing or analysis of newly developed drugs, including vaccines and herbal remedies, on human participants by a clinical research organisation approved to conduct clinical trials by the Drug Controller General of India.
8.	Services by way of training or coaching in recreational activities relating to arts, culture or sports.
9. (Refer Note 1)	W.e.f 01.04.2013 Services provided to an educational institution in respect of education exempted from service tax, by way of - (a) auxiliary educational services; or (b) renting of immovable property From 01.07.2012 to 31.03.2013 Services provided to or by an educational institution in respect of education exempted from service tax, by way of - (a) auxiliary educational services; or (b) renting of immovable property
10.	Services provided to a recognised sports body by- (a) an individual as a player, referee, umpire, coach or manager for participation in a tournament or championship organized by a recognized sports body; (b) another recognised sports body.
11.	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 or zone; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympics Committee of India, 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 Kreedha Aur Khel Abhiyaan (PYKKA) Scheme.
12.	Services provided to the Government or local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation or alteration, of -

S.No.	Description of Taxable Services granted exemption vide Notification No. 25/2012
	<ul style="list-style-type: none"> (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (c) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; (d) canal, dam or other irrigation works; (e) pipeline, conduit or plant for (i) water supply (ii) water treatment (iii)sewerage treatment or disposal; or (f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause 44 of section 65 B of the said Act;
13.	<p>Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation or alteration of,-</p> <ul style="list-style-type: none"> (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana; (c) building owned by an entity registered under section 12AA of the Income tax Act, 1961(43 of 1961) and meant predominantly for religious use by general public; (d) a pollution control or effluent treatment plant, except located as a part of a factory; or (e) A structure meant for funeral, burial or cremation of deceased;
14.	<p>Services by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <ul style="list-style-type: none"> (a) an airport, port or railways including monorail or metro (b) single residential unit otherwise as a part of a residential complex; (c) low- cost houses up to a carpet area of 60 square meters per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) post- harvest storage infrastructure for agricultural produce including a cold storages for such purposes; or (e) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.
15. (Refer Note 1)	<p>W.e.f. 01.04.2013 Temporary transfer or permitting the use or enjoyment of a copyright covered under clause (a) or (b) of sub-section (1) of section 13 of the Indian Copyright Act, 1957 (14 of 1957), relating to original literary, dramatic, musical, artistic works or cinematograph films for exhibition in a cinema hall or cinema theatre</p> <p>From 01.07.2012 to 31.03.2013 Temporary transfer or permitting the use or enjoyment of a copyright covered under clause (a) or (b) of sub-section (1) of section 13 of the Indian Copyright Act, 1957 (14 of 1957), relating to original literary, dramatic, musical, artistic works or cinematograph films</p>
16.	<p>Services by a performing artist in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, excluding services provided by such artist as a brand ambassador.</p>
17.	<p>Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.</p>
18.	<p>Services by way of renting of a hotel, inn, guest house, club, campsite or other commercial places meant for residential or lodging purposes, having declared tariff of a unit of accommodation below rupees one thousand per day or equivalent.</p>
19. (Refer Note 1)	<p>W.e.f 01.04.2013 Services provided in relation to serving of food or beverages by a restaurant, eating joint or a mess, other than those having (i) the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year.</p> <p>From 01.07.2012 to 31.03.2013 Services provided in relation to serving of food or beverages by a restaurant, eating joint or a mess, other than those having (i) the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year and (ii) a licence to serve alcoholic beverages”.</p>

S.No.	Description of Taxable Services granted exemption vide Notification No. 25/2012
20. (Refer Note 1)	<p>W.e.f. 01.04.2013 Services by way of transportation by rail or a vessel from one port in India to another of the following goods -</p> <ul style="list-style-type: none"> a) omitted; b) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; c) defence or military equipments; d) omitted; e) omitted; f) newspaper or magazines registered with Registrar of Newspapers; g) railway equipments or materials; h) agricultural produce; i) foodstuff including flours, tea, coffee, jaggery, sugar, milk products, salt and edible oil, excluding alcoholic beverages; or j) chemical fertilizer and oilcakes. <hr/> <p>From 01.07.2012 to 31.03.2013 Services by way of transportation by rail or a vessel from one port in India to another of the following goods -</p> <ul style="list-style-type: none"> a) petroleum and petroleum products falling under Chapter heading 2710 and 2711 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986); b) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; c) defence or military equipments; d) postal mail or mail bags e) household effects; f) newspaper or magazines registered with Registrar of Newspapers; g) railway equipments or materials; h) agricultural produce; i) foodstuff including flours, tea, coffee, jaggery, sugar, milk products, salt and edible oil, excluding alcoholic beverages; or j) chemical fertilizer and oilcakes.
21. (Refer Note 1)	<p>W.e.f. 01.04.2013 Services provided by a goods transport agency, by way of transport in a goods carriage of,-</p> <ul style="list-style-type: none"> (a) agricultural produce; (b) goods, where gross amount 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 gross amount charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred fifty; (d) foodstuff including flours, tea, coffee, jaggery, sugar, milk products, salt and edible oil, excluding alcoholic beverages; (e) chemical fertilizer and oilcakes; (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;
	<p>From 01.07.2012 to 31.03.2013 Services provided by a goods transport agency by way of transportation of -</p> <ul style="list-style-type: none"> (a) fruits, vegetables, eggs, milk, food grains or pulses in a goods carriage; (b) goods where gross amount charged for the transportation of goods on a consignment transported in a single goods carriage does not exceed one thousand five hundred rupees; or (c) goods, where gross amount charged for transportation of all such goods for a single consignee in the goods carriage does not exceed rupees seven hundred fifty;”
22.	<p>Services by way of giving on hire -</p> <ul style="list-style-type: none"> (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.
23.	<p>Transport of passengers, with or without accompanied belongings, by -</p> <ul style="list-style-type: none"> (a) air, embarking or terminating in an airport located in the state of Arunachal Pradesh, Assam,

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	<p>Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Baghdogra located in West Bengal; or</p> <p>(b) a contract carriage for the transportation of passengers, excluding tourism, conducted tour, charter or hire.</p> <p>(c) Ropeway, cable car or aerial tramway</p>
24. (Refer Note 1)	<p>W.e.f 01.04.2013 Omitted</p> <p>From 01.07.2012 to 31.03.2012 Services by way of vehicle parking to general public excluding leasing of space to an entity for providing such parking facility</p>
25. (Refer Note 1)	<p>W.e.f. 01.04.2013 Services provided to the Government or a local authority or governmental authority by way of -</p> <p>(a) carrying out any activity in relation to any function, ordinarily entrusted to a municipality in relation to water supply, public health, sanitation conservancy, solid waste management or slum improvement and upgradation; or</p> <p>(b) repair or maintenance of a vessel;</p> <p>From 01.07.2012 to 31.03.2013 Services provided to the Government or a local authority or governmental authority by way of -</p> <p>(a) carrying out any activity in relation to any function, ordinarily entrusted to a municipality in relation to water supply, public health, sanitation conservancy, solid waste management or slum improvement and upgradation; or</p> <p>(b) repair or maintenance of a vessel or an aircraft ;</p>
26.	<p>Services of general insurance business provided under following schemes -</p> <p>(a) Hut Insurance Scheme;</p> <p>(b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);</p> <p>(c) Scheme for Insurance of Tribals;</p> <p>(d) Janata Personal Accident Policy and Gramin Accident Policy;</p> <p>(e) Group Personal Accident Policy for Self-Employed Women;</p> <p>(f) Agricultural Pump set and Failed Well Insurance;</p> <p>(g) Premium collected on export credit insurance;</p> <p>(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;</p> <p>(i) Jan Arogya Bima Policy;</p> <p>(j) National Agricultural Insurance Scheme (Rashtriya Krishi BimaYojana);</p> <p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya SwasthyaBimaYojana; or</p> <p>(o) Coconut Palm Insurance Scheme;</p>
26A (Refer Note 2)	<p>With effect from 24.12.2012 Services of life insurance business provided under following schemes -</p> <p>(a) Janashree Bima Yojana (JBY); or</p> <p>(b) Aam Aadmi Bima Yojana (AABY)</p>
27.	<p>Services provided by an incubatee up to a total business turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:-</p> <p>(a) the total business turnover had not exceeded fifty lakh rupees during the preceding financial year; and</p> <p>(b) a period of three years has not lapsed from the date of entering into an agreement as an incubatee;</p>
28.	<p>Service by an unincorporated body or a non-profit entity registered under any law for the time being in force to its own members by way of reimbursement of charges or share of contribution -</p> <p>(a) as a trade union;</p> <p>(b) for the provision of carrying out any activity which is exempt from the levy of service tax; or</p> <p>(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.</p>

S.No.	Description of Taxable Services granted exemption vide Notification No. 25/2012
29.	Services by the following persons in respective capacities - (a) a sub-broker or an authorised person to a stock broker; (b) an authorised person to a member of a commodity exchange; (c) a mutual fund agent to a mutual fund or asset management company; (d) distributor to a mutual fund or asset management company; (e) a selling or marketing agent of lottery tickets to a distributor or a selling agent; (f) a selling agent or a distributor of SIM cards or recharge coupon vouchers; or (g) a business facilitator or a business correspondent to a banking company or an insurance company in a rural area. (h) sub-contractor providing services by way of works contract to another contractor providing works contract service which are exempt
30.	Carrying out an intermediate production process as job work in relation to - (a) agriculture, printing or textile processing; (b) cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act ,1985 (5 of 1986); (c) any goods on which appropriate duty is payable by the principal manufacturer; or (d) processes of electroplating, zinc plating, anodizing, heat treatment, powder coating, painting including spray painting or auto black, during the course of manufacture of parts of cycles or sewing machines up to an aggregate value of taxable service of the specified processes of one hundred and fifty lakh rupees in a financial year subject to the condition that such aggregate value had not exceeded one hundred and fifty lakh rupees during the preceding financial year.
31.	Services by an organiser to any person in respect of a business exhibition held outside India.
32.	Services by way of making telephone calls from - (a) departmentally run public telephones; (b) guaranteed public telephones operating only for local calls; or (c) free telephone at airport and hospitals where no bills are being issued.
33.	W.e.f 07.08.2012 Services by way of slaughtering of animals. From 01.07.2012 to 06.08.2012 Services by way of slaughtering of bovine animals.
34.	Services received from a service provider located in a non- taxable territory by - (a) the Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession; or (b) an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities. (c) a person located in a non-taxable territory.
35.	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.
36.	Services by Employees' State Insurance Corporation to persons covered under the Employees' Insurance Act, 1948 (34 of 1948).
37.	Services by way of transfer of a going concern, as a whole or an independent part thereof.
38.	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.
39.	Services by a governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the constitution.

Note 1: The following amendments have been made by Notification No. 3/2013 dated 01.03.2013 applicable with effect from 01.04.2013

Entry 9- The words "or by" **omitted**.

Entry 15- The words "**for exhibition in a cinema hall or cinema theatre**" **inserted**

Entry 19- The words "**and (ii) a licence to serve alcoholic beverages**" **omitted**

Entry 20 - Clauses (a), (d) and (e) **omitted**

- (a) petroleum and petroleum products falling under Chapter heading 2710 and 2711 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986),

(d) postal mail or mail bags

(e) household effects

Entry 21- The entire Entry is substituted,

Entry 24 - Entry 24 **omitted**.

Entry 25- The words "**or an aircraft**" omitted.

Note 2- Entry 26A inserted with effect from 24.12.2012 vide Notification No. 49/2012 dated 24.12.2012

Note 3- Entry 33- The word "bovine" omitted with effect from 07.08.2012 vide Notification No.44/2012 dated 07.08.2012

Note 4- It is worth highlighting that services by way of transportation of goods by railways have been exempted from levy of service tax upto and including 30th day of September, 2012 by virtue of **Notification No. 43/2012 dated 02.07.2012**.

(B)Notification No. 27/2012 Dated 20.06.2012

S.No.	Description of Taxable Services granted exemption vide Notification No. 27/2012
1.	Services provided by any person for the official use of a foreign diplomatic mission or consular post in India or for the use of the family members of diplomatic agents or career consular officers posted therein.

(C)Notification No 6/2013, 7/2013, 8/2013 Dated 18.04.2013

S.No.	Description of Taxable Services granted exemption vide Notification No. 6/2013, 7/2013, 8/2013 Dated 18.04.2013
1.	Taxable services provided or agreed to be provided against the following scrips by a person located in the taxable territory- A. Focus market scheme duty credit scrip B. Focus product scheme duty credit scrip C. Vishesh krishi and gram udyog yojana (special agriculture and village industry scheme) duty credit scrip
