Chapter 5

Exemption under GST

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01. Health Care Sector:-

MCQ 05.01.01.00

Mr. Pandey is an ambulance driver who lives in NCT of Delhi. He provides driving services to Preeti Heart and Lung Institute (PHLI) - a super specialty hospital registered under GST in Delhi - for a consideration of ₹ 25,000 per month.

Mr. Pandey was instructed to pick up a patient in Gurugram to PHLI. While going from Delhi to Gurugram, he picked up 5 passengers for transportation in the ambulance from Delhi to Gurugram and charged ₹ 500 each from them.

You are required to ascertain the taxability of transport services provided by Mr. Pandey in the ambulance from Delhi to Gurugram under the CGST Act, 2017: [Study Mat]

a. Taxable supply b. Exempt supply
c. Not a supply at all d. Outside the purview of GST

[Hint:- Refer Sl. No. 74(b)- taxable, as transportation of patients in ambulance is only exempt, and not transportation of other passengers.]

MCQ 05.01.01.01

M/s Rise & Progress Medicare Clinic is a multispecialty hospital located at Chennai, Tamil Nadu. It has provided the following services to one of its patient:

(i) Air ambulance service provided to transport critically ill patient from distinct location to the hospital and total fee charged by way of said service ₹ 80,000 (exclusive of taxes)

(ii) Services by way of providing general ward room having room charges exceeding ₹ 7,500 per day to the patient receiving health care services and total fee charged by way of said services is ₹ 1,72,500 (exclusive of taxes).

Total value of taxable outward supply provided to the patient by Rise & Progress Medicare Clinic will be: [CA Final May 25 Exam][CA Final MTP 1 Jan 26]

(a) ₹ 80,000 (b) ₹ 1,72,500
(c) ₹ 2,52,500 (d) ₹ NIL

[Hint:- Refer sl. no. 74(a)- Health care services by a clinic includes transportation of patient to & from a clinic – thus, ₹80000 is exempt. Room charges ₹7500 per day are exceeding ₹5,000 per day & hence, entire amount is taxable.]

02. Charitable & Religious Sector:-

MCQ 05.02.02.00

Shree Ram Seva Trust, registered under GST, is a charitable institution registered under section 12AB of the Income-tax Act, 1961. It has organized a skill development programme relating to persons over the age of 65 years residing in a metro city, in the month of April. It has received following amounts under the programme:

Particulars	Amount (₹)
Subscription fees for the programme	50,000
Sponsorship fees received from Mahesh Enterprises – a sole proprietorship firm	1,00,000
Consideration for supply of goods	3,00,000

Besides, the trust has received the donations of ₹ 2,00,000 in April from Mehta Builders. Trust is entitled to use this donation for any purpose. Hanuman, accountant of Shree Ram Seva Trust, is not able to determine the taxability of the above amounts received under GST law. He seeks your expertise in determining the same.

Determine the value of taxable supply of Shree Ram Seva Trust, for the month of April assuming that the amounts given above are exclusive of GST, wherever applicable. [Study Mat]

a) Nil
b) ₹ 6,50,000
c) ₹ 6,00,000
d) ₹ 4,50,000

[Hint:- 1)RCM is N.A. to sponsorship service as recipient (mahesh ent.) is not a body corporate or a partnership firm, donations received are not consideration i.e. not leviable to GST. Other Incomes of charitable institution are Taxable unless there is specific exemption given.

Taxable value = ₹ 50,000+ ₹ 1,00,000 + ₹3,00,000.

2) For donations, refer Cir. No. 116/35/2019 in Supply chapter notes]

03. Agriculture Sector:-

MCQ 05.03.03.00

Dev Bhoomi Rice (P) Ltd., a registered person under GST, is providing services of processing of milling of paddy into rice, loading, unloading, packing, storage and warehousing of rice in the State of Chhattisgarh. The company has made following supplies during the tax period of April to September:

(i) Loading and unloading of rice: ₹ 50,00,000.

(ii) Packing and warehousing of rice: ₹ 30,00,000.

(iii) Processing services of milling of paddy into rice: ₹ 1,00,00,000.

Determine the amount of GST payable on the above supplies assuming that the applicable rate of tax is 5% and amounts given herein are exclusive of GST. [Study Mat]

a. ₹ 32,40,000 b. ₹ 9,00,000

c. ₹ 5,00,000 d. Nil

[Hint:-1) Refer Sl. No. 24 - here, serices covered under i) and ii) are exempt whereas milling of paddy into rice is taxable as per circular no. 19/19/2017

2) GST payable = ₹ 1,00,00,000 *5%]

04. Passenger Transport Sector:-

MCQ 05.04.04.00

Transportation of passengers is exempted if -

a. It is by air-conditioned stage carriage

b. It is by air-conditioned contract carriage

c. It is by non-air-conditioned stage carriage for tourism, charter or hire

d. In all of the above services

[Hint:- a) Sl.No.15(c)- taxable, b) Sl.No.15(b)-taxable, c) Sl. No. 15(c)-exempt]

05. Goods Transport Sector:-

MCQ 05.05.05.00

Mr. Kumar is the Managing Director of Khiladi Equipments (P) Ltd. The company is located and registered under GST in Mumbai, Maharashtra. Mr. Kumar has decided to send food grains and other relief materials worth ₹ 50,00,000 and ₹ 20,00,000 through railway and airways respectively, to the cyclone hit victims in Kerala in the month of November. The company has contacted Super Airlines and Indian Railways to transport the materials from Mumbai to Kerala and price for the same has been determined as ₹ 10,00,000 by air and ₹ 50,000 by railways excluding taxes. Mr. Kumar seeks your help to determine the amount of GST payable in respect of services procured from Super Airlines and Indian Railways, if applicable GST rate is 18% and the amounts given above are exclusive of GST, wherever applicable. [CA Final RTP Nov 19] [Study Mat]

a) Super Airlines: ₹ 1,80,000; Indian Railways: Nil

b) Super Airlines: ₹ 1,80,000; Indian Railways: ₹ 9,000

c) Super Airlines: Nil; Indian Railways: ₹ 9,000

d) Super Airlines: Nil; Indian Railways: Nil

[Hint:- 1) for super airlines- GST = ₹ 10,00,000 *18% , it is not covered under any exemption & also sl no. 20 is N.A. for transport by air

2) for Indian railways - it is Exempt under Si. No. 20/21]

06. Renting of Immovable property :-

MCQ 05.06.06.00

The hostel named "Shiksha" offers accommodation services of ₹ 19,500 per month per person for each student. Amit, a student preparing for CA Final, booked a room for a period of 98 continuous days in order to attend nearby classes. Under the GST law, is this accommodation service subject to GST?

a) It will be Exempt.

b) It will be taxable .

c) Outside purview of GST.

d) Non-Taxable.

[Hint: Refer Entry 12A, as value does not exceed ₹20,000 per month per person & period is also more than 90 continuous days]

07. Entertainment Sector:-

MCQ 05.07.07.00

Mr. Navab, a performing artist, provides the following information relating to August, 20XX. Compute value of Taxable supply

Particular	₹
Performing classical dance	98,000
Performing in television serial	2,80,000

Services as brand ambassador	12,00,000
Coaching in recreational activities related to arts	2,10,000
Performing western dance	90,000

Above figures are exclusive of GST.

a. ₹18,78,000 b. ₹17,80,000

c. ₹16,68,000 d. ₹15,70,000

[Hint:- Refer sl. No. 78 along with proviso & sl no. 80 - here, taxable value= Nil + ₹2,80,000 + ₹12,00,000 + Nil + ₹90,000]

08. Banking & Financial Sector:-

MCQ 0508.08.00

New Bank of India Ltd. provides the following information for the month of April, 20XX. Compute the value of taxable service

Sr. No.	Particular	₹
1.	Interest Received on various loans including home loan	2,000
2.	Administrative charges and folio charges collected	120
3.	Value of sale and purchase of forward contract	100
4.	Charges for credit card and debit card facilities extended	200
5.	Charges for ATM card transaction	200
6.	Commission received for DD, transfer and cheque collection	200
7.	Margin earned on reverse repo transactions	400

a. ₹720 b. ₹1120

c. ₹920 d. ₹820

[Hint:- Refer Sl. No. 27- here, taxable value = Nil + 120 + Nil (as it is a transaction in security) + 200 + 200 + 200 + Nil (exempt, as these margins are like interest charged for lending money)]

09. Education & Training Sector:-

MCQ 05.09.09.00

Drishti Public School (DPS) situated in Bilaspur in the State of Chhattisgarh has planned to celebrate its sports day in Bilaspur Stadium located at a distance of 20 km from the school precincts on 15th April. DPS has invited quotes from various suppliers for arranging tent, security and catering for students and teachers. The price has to be quoted including all applicable taxes.

X & Co., a supplier providing the services required above, is not sure of the GST impact on the above transactions. It seeks your help to determine whether GST is applicable on all the above services or not, so that it can quote the competitive price accordingly. [CA Final MTP Mar 22] [CA Final MTP 1 SEPT 25]

a. Tent, security and catering services: All taxable

b. Tent, security and catering services: All exempt

c. Tent and security services: Taxable; Catering services: exempt

d. Tent: Taxable; Security and catering services: exempt

[Hint:- Refer sl no. 66(Exemption on services supplied to EI) here, tent service is not covered under exemption, security service is provided outside the school premise so, it is taxable and catering is exempt.]

10. Government Sector:-

MCQ 05.10.10.00

Mr. Happy Singh is a resident of Chandigarh. The marriage of his daughter, Khushi Kaur, has been finalized with Mr. Lovely Singh, a NRI settled in Canada. The marriage is scheduled on 14th February in Chandigarh. Mr. Happy Singh wants to send 5,000 marriage invitation cards to all his relatives and friends, in India, to attend the marriage. He has to send the invitation by speed post. He is not sure about the taxability of speed post services under GST regime. He seeks your help in determining the applicability of GST on speed post. Choose the correct option. [CA Final MTP Nov 21] [Study Mat]

a. GST payable

b. Non-taxable

c. Exempt

d. Outside the purview of GST

[Hint:- Refer Sl. No. 6- this is covered in exception & also not specifically exempted under sl. No. 24C.]

MCQ 05.10.11.00

A Municipal Corporation has invited online bids for maintenance of bus stops for a period of one year from 1 st January to 31st December. The work involves composite supply of goods and services wherein the supply of services is the principal supply. The value of goods constitutes 25% of the total value of composite supply.

Mr. Kumar, Managing Director of Khiladi Contractors (P) Ltd., located and registered under GST in Gujarat, wants to bid for the same. He seeks your opinion to determine the taxability of the above supply to quote the best price. Choose the correct option. [Study Mat]

a. Not leviable to tax b. GST payable

c. Exempt

d. Outside the purview of GST

[Hint- Refer Sl. No. 3A- If Value of goods= Up to 25% of value of composite supply, it will be covered under exemption.]

11. Some more exemptions under IGST Act:-

MCQ 05.11.12.00

Mr. Rupesh Patel is voluntarily registered under GST having turnover of ₹ 15,00,000.

He is a practicing Company Secretary providing professional services from his partnership firm located in Chandigarh to its various clients.

He has taken some interior decoration services from abroad for a residential home owned in the name of the firm which is under construction in Chandigarh. He has paid ₹ 2,00,000 for the same.

In view of the above information, state the correct option: [Study Mat]

a. GST is payable on the interior decoration services received from abroad.

b. Interior decoration services received from abroad are not taxable under GST since, the same are not in the course or furtherance of business.

c. Interior decoration services received from abroad are exempt from GST in terms of section 6 of the IGST Act, 2017.

d. Interior decoration services received from abroad are not taxable since, the amount is below threshold limit.

[Hint:- Refer Sl. no. 10 (IGST)- Since residential home owned in the name of firm, it will not be covered under exemption, as exemption says that Services provided from NTT to an individual in relation to any purpose other than commerce, industry, or any other business or profession.]

12. Combined Questions:-

MCQ 05.12.13.00

Which of the following activities are not exempt from GST?

(i) Religious pilgrimage organised by Todarmal Charitable Trust.

(ii) Services provided by a business facilitator to an insurance company in an urban area

(iii) Milling of paddy into rice.

Choose the most appropriate option [Study Mat]

a. (i), (ii) b. (i), (iii)

c. (ii), (iii) d. (i), (ii), (iii)

[Hint:- 1) Taxable (Sl. no. 60), ii) Taxable (Sl. No. 39), iii) Taxable (Circular no. 19/19/2017]

MCQ 05.12.14.00

Which of the following activity is liable to GST?

(i) Supply of food by a hospital to patients (not admitted) or their attendants or visitors

(ii) Transportation of passengers by non-air-conditioned railways

(iii) Services by a brand ambassador by way of folk-dance performance where consideration charged is ₹ 1,40,000

(iv) Transportation of agriculture produce by air from one place to another place in India

(v) Services by way of loading, unloading, packing, storage or warehousing of rice.

Choose the most appropriate option. [CA Final RTP May 23] [Study Mat]

a. (i), (v) b. (iii), (iv), (v)

c. (i), (iii), (iv) d. (iv), (v)

[Hint:- - i) Refer sl. No. 74 read with circular no. 32/06/2018 dt 12/02/2018 - taxable as not provided to in-patients

ii) Sl. no. 17(a)- exempt

iii) proviso to sl no. 78 - taxable

iv) Taxable - it is not covered under any exemption

v) Sl. No. 24 - exempt]

MCQ 05.12.15.00

Which of the following statements are true?

1. **Services provided by Government ITIs to individual trainees are exempt from GST.**
2. **Services provided by the State Governments and Private Service Providers by way of transportation of patients in ambulance are exempt from GST.**
3. **Services of renting of medical shops in a hospital are exempt from GST being health care services.**
4. **Services provided by police to PSUs are taxable.**

Choose the most appropriate option. [Study Mat]

a. 1, 2 & 4 b. 2, 3 & 4

c. 3 & 4 d. 1, 2, 3 & 4

[Hint:- 1) True- (exempt under Entry 6 as these are in the nature of services provided by the CG or SG to individuals)

2) True- (Sl. No. 74 & Circular- 51/25/2018),

3) False- (not covered under definition of health care services -Sl No. 74)

4) True- (Sl. No. 6- covered in exception-(d) of exemption entry)]

MCQ 05.12.16.00

State which of the following statement is correct:

(i) **Services by any artist by way of performance in folk or classical art forms of music, dance, or theatre as a brand ambassador if the consideration charged for such performance is not more than ₹ 1,50,000/- is exempt.**

(ii) **Services of life insurance business under Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having minimum amount of cover of ₹ 2,00,000/- is exempt**

(iii) **Service by an acquiring bank, to any person in relation to settlement of an amount upto ₹ 2,500 /- in a single transaction transacted through credit card, debit card, charge card or other payment card service is exempt.**

Choose the most appropriate option.

[CA Final MTP April 19][CA Final MTP Apr 22]

a. (i) b. (ii), (iii)

c. (ii), (iii) d. None of the above

[Hint:- i)- Incorrect (Not exempt- Proviso under Sl. no. 78)

ii) Incorrect (Not exempt- Sl no. 36©- maximum amount is ₹2 lacs)

iii) Incorrect (Not exempt- Sl. no. 34- Maximum amount is ₹ 2000)]

13. Casestudies:-

MCQ 05.13.17.00

M/s Gopi Narayan & Company is a partnership firm of advocates, registered under GST in Mumbai, Maharashtra. In the month of April, the firm has supplied services amounting to ₹ 15 lakh. The following information is provided in relation to the some of the services provided:

S. No	Particulars	Value of service (₹)
1	Herbal Power (P) Ltd. (Registered in Telangana in the preceding financial year under section 22 of the CGST Act, 2017) Provided consultation for preparation of an affidavit in relation to construction of a hotel building in the State of Maharashtra.	50,000
2	Veranta India (P) Ltd. (Registered in Gujarat in the preceding financial year under section 22 of the CGST Act, 2017) Filed a suit in the Gujarat High Court on behalf of the company.	200,000
3	Ms. Saloni (Registered under GST as a salon service provider in Maharashtra in the preceding financial year under section 22 of the CGST Act, 2017) Service amounting to ₹ 1 lakh was provided in the month of February for which invoice was issued on 15th February. However, payment is made by the client on 5th April. The firm has charged ₹ 10,000 as penalty for delayed payment of consideration. Said penalty is also paid by the client on 5th April. Apart from this, the firm had paid ₹ 20,000 as attestation charges on behalf of the client which were reimbursed by the client in the month of February itself.	-

Note: The turnover of M/s Gopi Narayan & Company in the previous financial year was ₹ 50 lakh. The firm is engaged solely in providing legal services and it does not import/export any services from/to outside India.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 1 to 4 as follows:- [Study Mat] [CA Final MTP Oct 21]

1. Whether the service provided to Veranta India (P) Ltd. is exempt under GST? If not, whether tax is payable under reverse charge?

a. Yes, all services provided by an advocate firm are exempt from GST.

b. No, since service is provided to a business entity that is registered under GST in the preceding financial year under section 22 of the CGST Act, 2017. However, tax shall be payable by M/s Gopi Narayan & Company under forward charge.

c. Yes, any service provided by an advocate firm to a business entity is exempt under GST.

d. No, since service is provided to a business entity that is registered under GST in the preceding financial year under section 22 of the CGST Act, 2017. Further, tax shall be payable by Veranta India (P) Ltd. under reverse charge.

[Hint:- Refer Sl. No. 45- here, recipient is registered in P.F.Y. which means the t/o is exceeding the threshold & hence, service is not exempt, 2) Refer entry no. 2 of RCM)]

2. What shall be the time of supply for supplies made to Ms. Saloni in respect of original amount ₹ 1 lakh and penalty amount of ₹ 10,000?

a. For whole amount of ₹ 1,10,000: 15th February

b. For ₹ 1 lakh: 15th February and for ₹ 10,000: 5th April

c. For whole amount of ₹ 1,10,000: 5th April

d. For ₹ 1 lakh: 15th April and for ₹ 10,000: 5 th April

[Hint: In case of reverse charge, the time of supply shall be the earliest of the following dates: The date of payment or The date immediately after 60 days from the date of issue of invoice by the supplier or Date of issue of invoice by recipient (not relevant here as supplier is RP – hence supplier issued the invoice)]

3. What shall be the value of supply provided to Ms. Saloni in terms of section 15 of the CGST Act, 2017?

a. ₹ 1,10,000 b. ₹ 1,00,000

c. ₹1,30,000 d. ₹ 1,20,000

[Hint:- Value = ₹1,00,000 + ₹10,000, Reimbursement of ₹20,000 is not to be added as it is incurred as pure agent]

4. Which of the following statements is/are correct in law?

(i) M/s Gopi Narayan & Company is eligible to opt for composition levy under sub-sections (1) and (2) of section 10 of the CGST Act, 2017.

(ii) M/s Gopi Narayan & Company is not eligible to opt for composition levy under sub-sections (1) and (2) of section 10 of the CGST Act, 2017.

(iii) M/s Gopi Narayan & Company is eligible to opt for composition levy under sub-section (2A) of section 10 of the CGST Act, 2017.

(iv) M/s Gopi Narayan & Company is not eligible to opt for composition levy under sub-section (2A) of section 10 of the CGST Act, 2017.

a. (i) b. (i) and (iv)

c. (ii) and (iv) d. (ii) and (iii)

[Hint: Because Gopi Narayn and Co is engaged in inter state supply of service]

MCQ 05.13.18.00

Bright Public School, New Delhi, under the aegis of Bright Minds Society, has provided/received following services/supplies in the month of March:

1. Provided transportation services to its students, teachers and other staff for commuting to and from school. Such transportation services are provided to Bright Public School by Ambaji Transporters.

An amount of ₹ 1,500 per month is charged from students whereas such services are provided free of cost to teachers and other staff, being part of their employment contract. Consolidated amount of ₹ 2 lakh per month is paid to Ambaji Transporters.

2. It conducted entrance examination for

students of Class 11 for upcoming academic year. It charged entrance fee of ₹ 1,000 from external students and nominal entrance fee of ₹ 200 was charged from internal students at school. A total of 2000 students gave entrance exam out of which 1000 were internal students.

3. The school was an examination centre for Class XII Examination conducted on 27th March. A sum of ₹ 15,000 was received from the Central Board of Secondary Education (CBSE) for hosting the examination in school premises.

4. Bright Public School also provides boarding and lodging facilities to its students belonging to other cities of India. A consolidated amount of ₹ 1,75,000 per annum is charged per student as a consideration for educational services as well as for services of boarding and lodging provided to them.

Note: The above amounts are exclusive of GST, wherever applicable.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 1 to 5 :- [Study Mat]

1. Choose the most appropriate option in relation to service of transportation of students, teachers and other staff provided by Bright Public School:

a. The amount of ₹ 1,500 charged per student is a supply in terms of section 7 of the CGST Act, 2017 and GST is payable on the same.

b. The transportation services provided to students, teachers, other staff is exempt from GST.

c. The transportation services provided to students is not a supply as it has been specifically exempted from GST under section 11 of the CGST Act, 2017.

d. Transportation services provided to teachers and staff are exempt from GST. However, since ₹ 1,500 is being charged from students for their transportation, it is not an exempt supply and GST is payable on the same.

[Hint:- Refer Sl. No. 66 - Any services provided by educational institution to its faculty, staff and students is exempt]

2. Choose the most appropriate option in relation to entrance fee charged by Bright Public School from the students:

a. No GST is leviable on entrance fee charged from internal students. However, GST is payable by school on entrance fee charged from outside students as it is a service in relation to entrance examination provided to outsiders who are not students of school and therefore, supply is not eligible for exemption.

b. GST is payable on whole of the consideration received from students (internal and external both) as only services provided to educational institution relating to admission or conduct of examination are exempt and not the services provided by educational institution for conduction examination.

c. No GST is payable on consideration of ₹ 12,00,000 received from students in the form of entrance exam fee as such amount is exempt from GST. However, it still qualifies to be a supply as per the CGST Act, 2017 and needs to be reported in the return for the month of May as exempt supply.

d. Since, entrance exam fee is received for admission to the upcoming academic session, the amount of consideration needs to be amortized over the year and value of such supply would be reported in the respective month as nil rated supply.

[Hint:- Refer Sl. No. 66 - Conduct of entrance exam against entrance fee by educational institution is exempt]

3. Choose the most appropriate option in relation to Bright Public School being an examination centre for conducting conduct of Class XII examination:

a. It is not an exempt supply under section 11 of the CGST Act, 2017 as services are provided to CBSE which is not an educational institution (but a governing body) as per the provisions of the Act.

b. It is an exempt supply under section 11 of the

CGST Act, 2017 as CBSE is treated as educational institution for the limited purpose of providing services by way of conduct of examination to the students.

c. It is not an exempt supply under section 11 of the CGST Act, 2017 as only those services provided by an educational institute by way of conduct of examination are exempt which are provided against consideration in the form of entrance fee.

d. There is no exemption for services provided by an educational institution for conduct of examination.

[Hint: As per the definition, CBSE Shall be treated as educational institution]

4. Choose the most appropriate option in relation to boarding and lodging facilities provided by Bright Public School in addition to educational services and consideration charged thereto:

a. It is a composite supply where the principal supply is educational services. Since the principal supply is exempt, the entire consideration of ₹ 1,75,000 is also exempt from tax.

b. It is a composite supply where the principal supply is that of boarding and lodging services and educational services are incidental to boarding and lodging services. Therefore, the tax is payable at the rate applicable to principal supply, i.e., boarding and lodging services.

c. It is a mixed supply where educational services and boarding and lodging services are independent of each other. Therefore, the tax is payable at the highest rate of tax applicable among these supplies.

d. It is a mixed supply where educational services and boarding and lodging services are independent of each other. Since educational services are exempt, the tax is payable at the rate of tax applicable on boarding and lodging services.

[Hint:- Boarding & lodging is part of composite supply where principal supply is education & thus, whole supply is exempt]

5. Choose the most appropriate option in relation to supply of service by Ambaji Transporters to Bright Public School:

a. GST is payable on the services provided by Ambaji Transporters as they are covered under section 9(3) of the CGST Act, 2017 which includes services by a transporter.

b. GST is not payable on the services provided by Ambaji Transporters as services provided by it do not qualify as supply under the CGST Act, 2017.

c. GST is not payable on the services provided by Ambaji Transporters as they have been specifically exempted under section 11 of the CGST Act, 2017. However, section 9(3) of the CGST Act, 2017 overrides all other provisions of the CGST Act, 2017 which are contrary to it, thereby making Ambaji Transporter liable to pay GST.

d. GST is not payable on the services provided by Ambaji Transporters as they have been specifically exempted under section 11 of the CGST Act, 2017. Tax is not payable on reverse charge basis on the same under section 9(3) of the CGST Act, 2017.

[Hint:- Refer Sl. No. 66(b)(i)]

Answer:-

05.01.01	a	05.13.17.01	d
05.01.01.01	b	05.13.17.02	c
05.02.02	d	05.13.17.03	a
05.03.03	c	05.13.17.04	c
05.04.04	c	05.13.18.01	b
05.05.05	a	05.13.18.02	c
05.06.06	a	05.13.18.03	b
05.07.07	d	05.13.18.04	a
05.08.08	a	05.13.18.05	d
05.09.09	c		
05.10.10	a		
05.10.11	c		
05.11.12	a		
05.12.13	d		
05.12.14	c		
05.12.15	a		
05.12.16	d		