

GST Liability on Certain Accommodation Services [Cir. No. 228/22/2024]

Issues Addressed:-

- ➔ Whether hostel accommodation, service apartments, or hotels booked for a longer period qualify as "renting of residential dwelling for use as a residence" and are exempt under Sl. No. 12?
- ➔ Whether hostels run by charitable trusts for poor and middle-class students are exempt from GST?

Clarifications:-

- ➔ Such accommodation services **are not exempt under Entry 12 but may qualify for exemption under Entry 12A, provided they meet the conditions specified thereunder.**

Questionnaire: Q15

Entertainment Sector

Sl.NO.78

Classical or folk Artist

Exemption:-Performing Artists

Performing **artists** engaged in **folk or classical art forms** (music, dance, or theatre) are exempt from GST, provided that consideration does not exceed **₹1,50,000**.

Note:- Exemption is not available if, service provided by an artist acting as a brand ambassador

Sl.NO.81

Admission to Entertainment Event

Exemption applies to services for admission to:

- ➔ Circus, dance, or theatrical performances, including drama or ballet.
- ➔ Award functions, concerts, pageants, musical performances, or sporting events (except recognized sporting events).
- ➔ Recognized sporting events.
- ➔ Planetariums.

Condition: The consideration for admission must not exceed ₹500 per person.

Sl.NO.79A

Admission to Protected Monuments

Admission to **protected monuments under the Ancient Monuments and Archaeological Sites and Remains Act, 1958**, or relevant State Acts, is exempt from GST.

Note:- Unlike certain other exemptions, there is no monetary limit of ₹500 applicable. under Entry No. 79A & 79 for these services.

Sl.NO.79

Admission to Museum, National Park etc

Services for **admission** to **museums, national parks, wildlife sanctuaries, tiger reserves, or zoos** are **exempt** from GST.

Note:- Unlike certain other exemptions, there is no monetary limit of ₹500 applicable under Entry No. 79A & 79 for these services.

