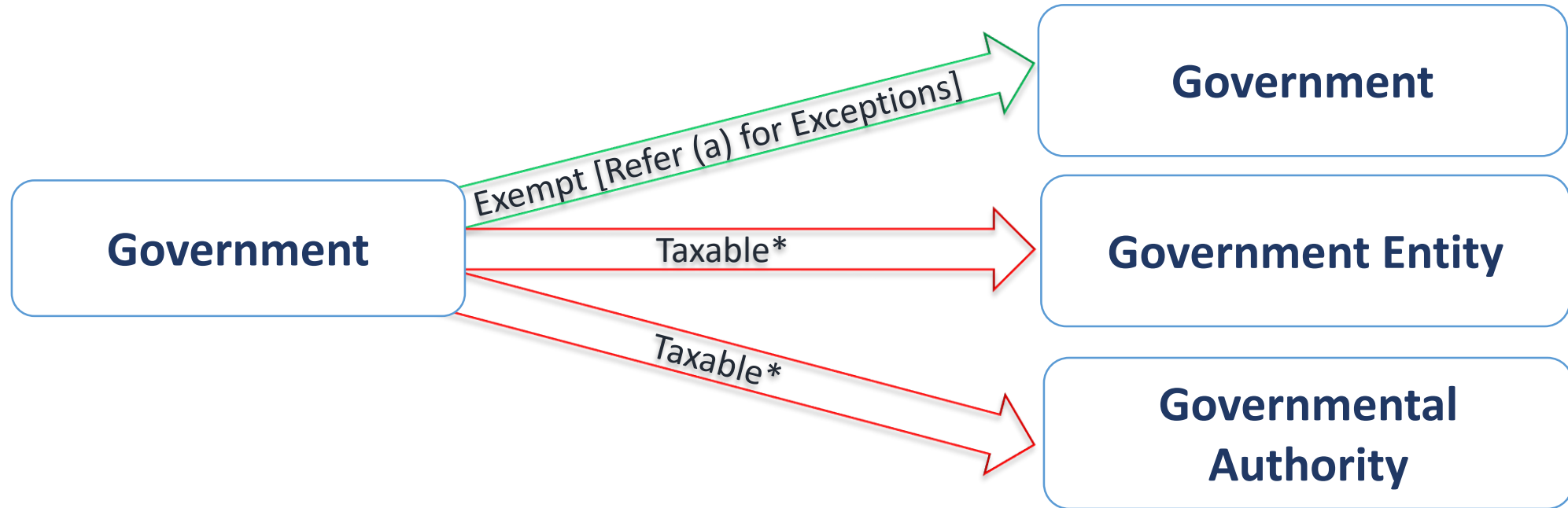


**GST Exemptions & Tax Levy Mechanism (Reverse/Forward Charge)**  
**in respect of supply of Services pertaining to**  
**Government / Government Entities / Governmental Authorities**

## Services by Government to Government / Government Entity / Governmental Authority

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\*GST is payable under **Forward Charge** only on the following services supplied by government (Indian Railways) :

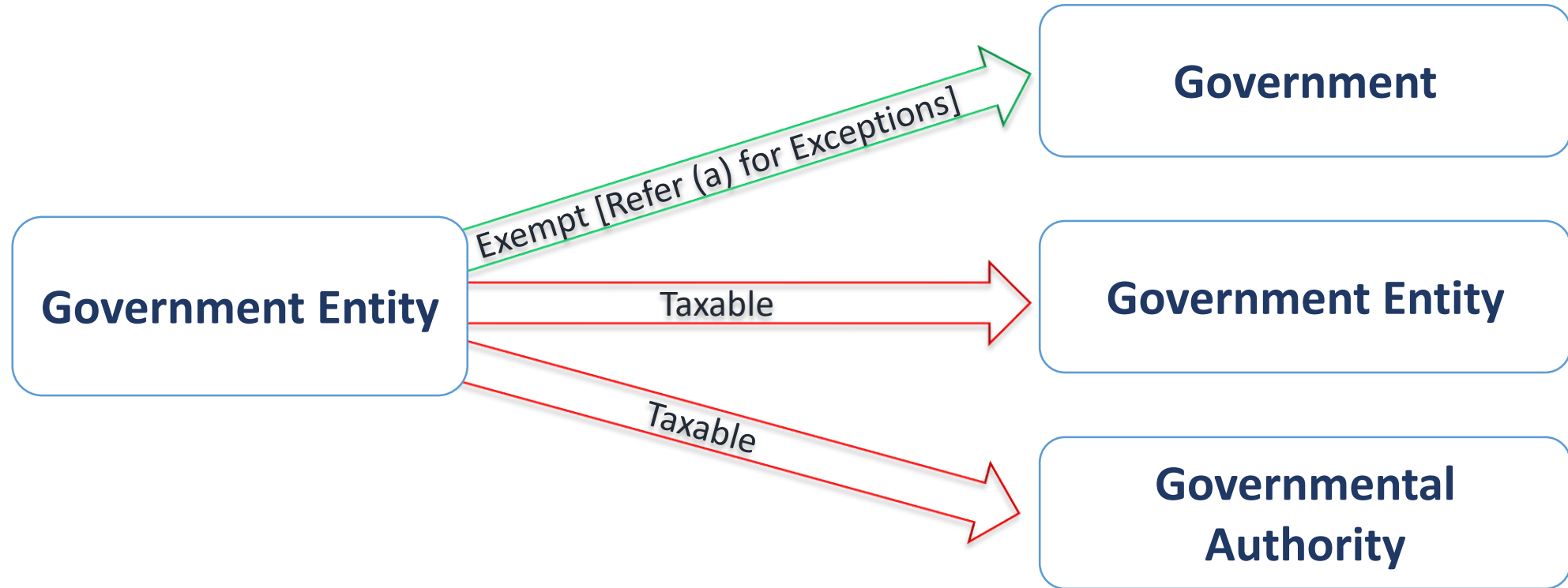
- i. transportation of goods
- ii. transportation of passengers
- iii. renting of immovable property to unregistered business entity

**(a)** All services provided by Government to Government are exempt **except-**

- (i) service in relation to an aircraft or a vessel
- (ii) service of transport of goods or passengers

# Services by Government Entity to Government / Government Entity / Governmental Authority

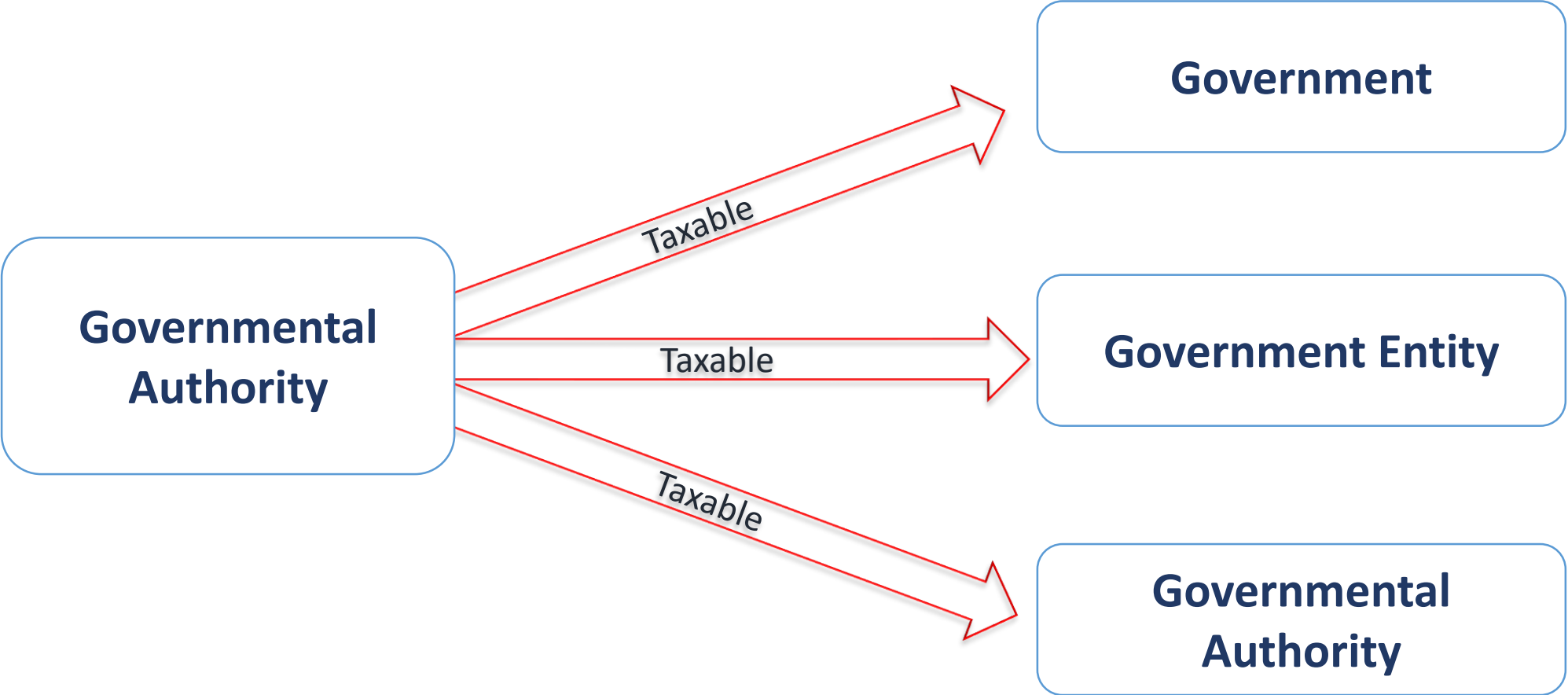
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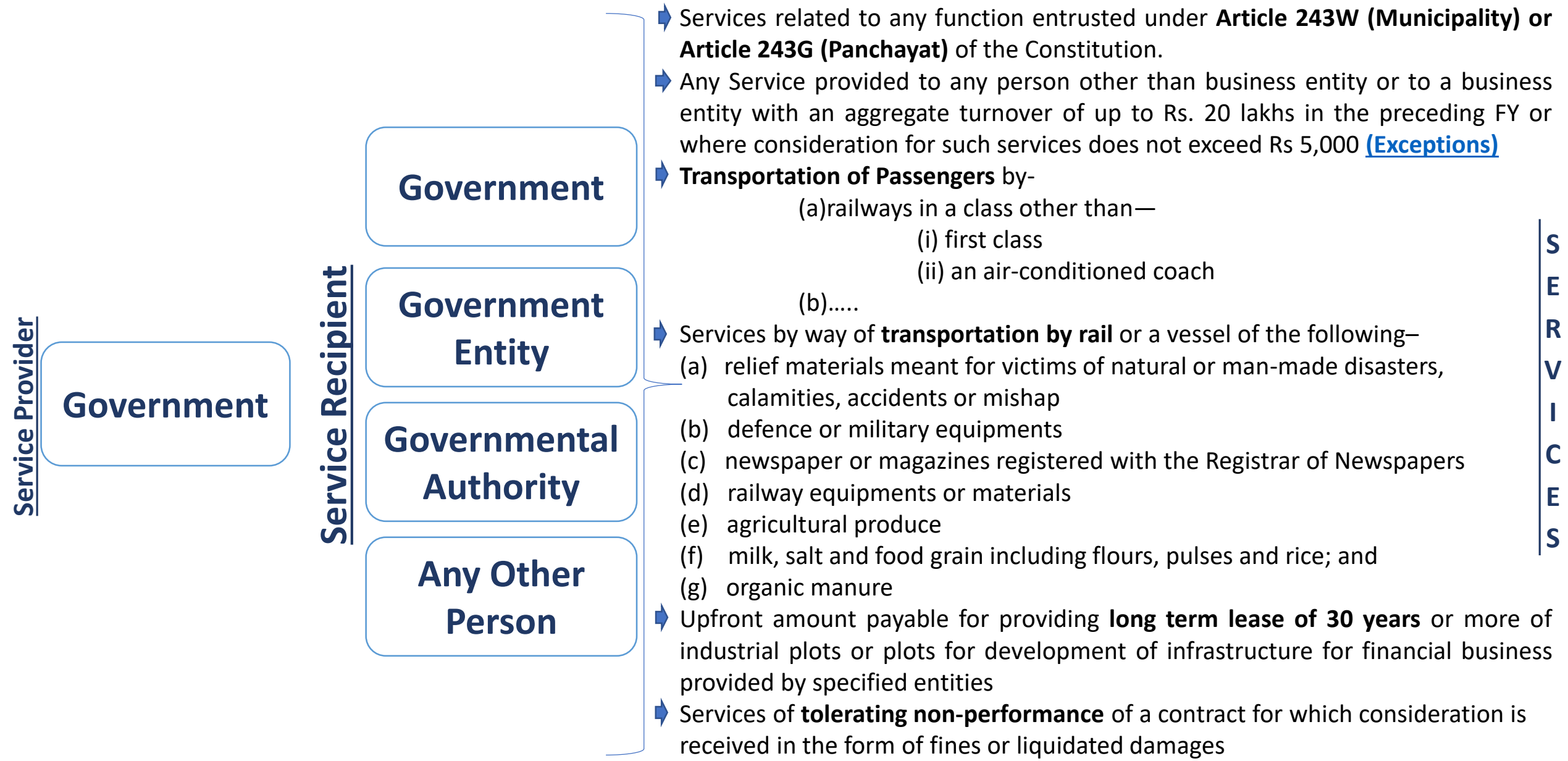
(a) Consideration received by Government Entity from Government should be in the form of **Grants** except in case of services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the IRFC to IR.

# Services by Governmental Authority to Government / Government Entity / Governmental Authority

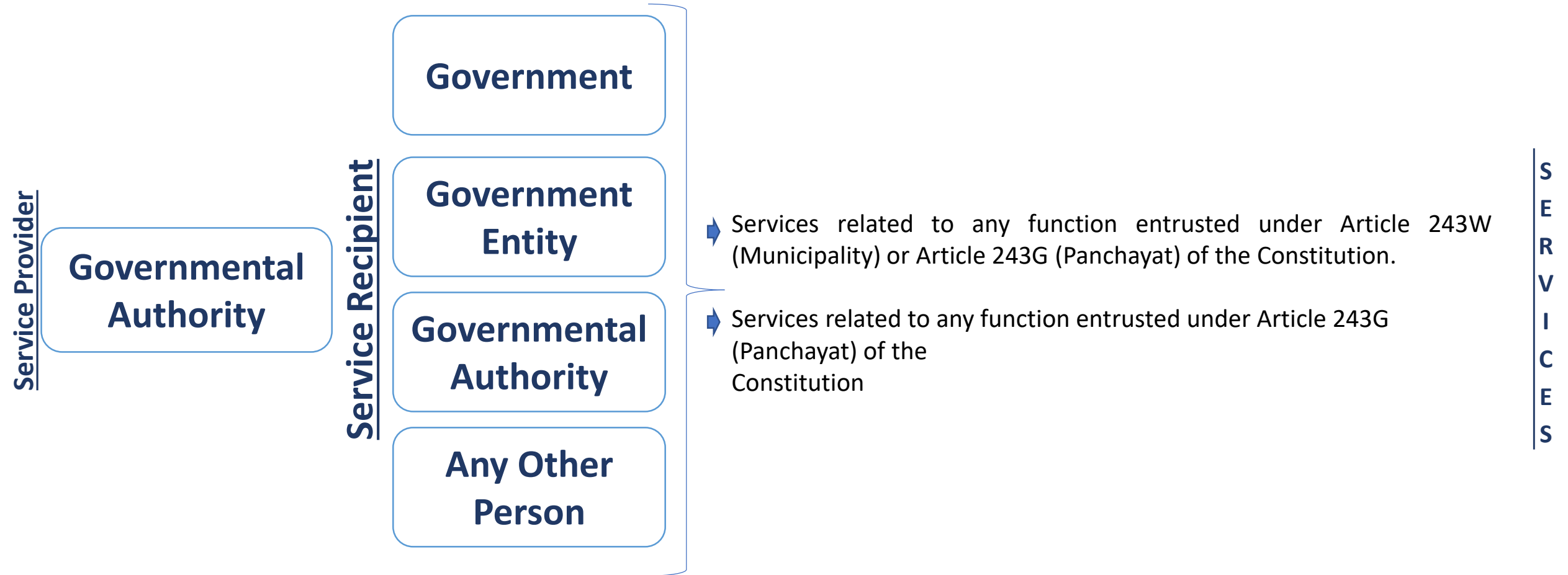
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# GST Exemptions pertaining to specific supplies made by Government

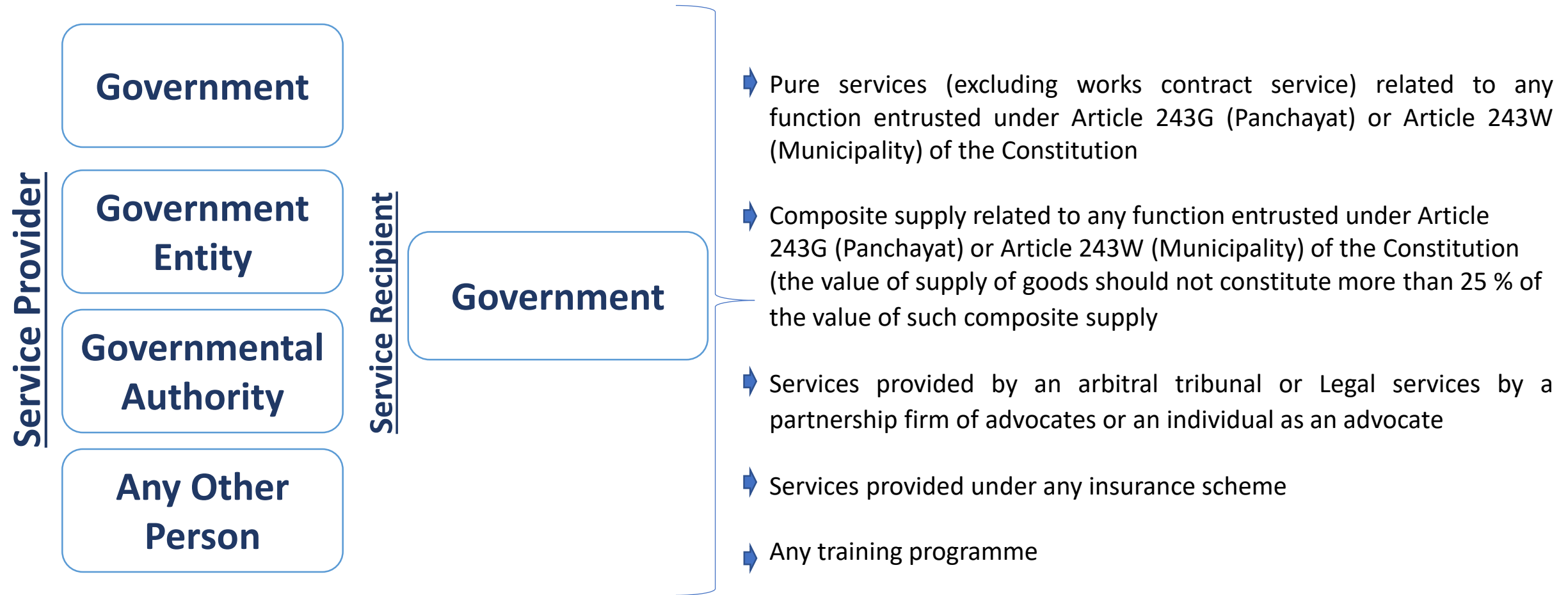


# GST Exemptions pertaining to specific supplies made by Governmental Authority



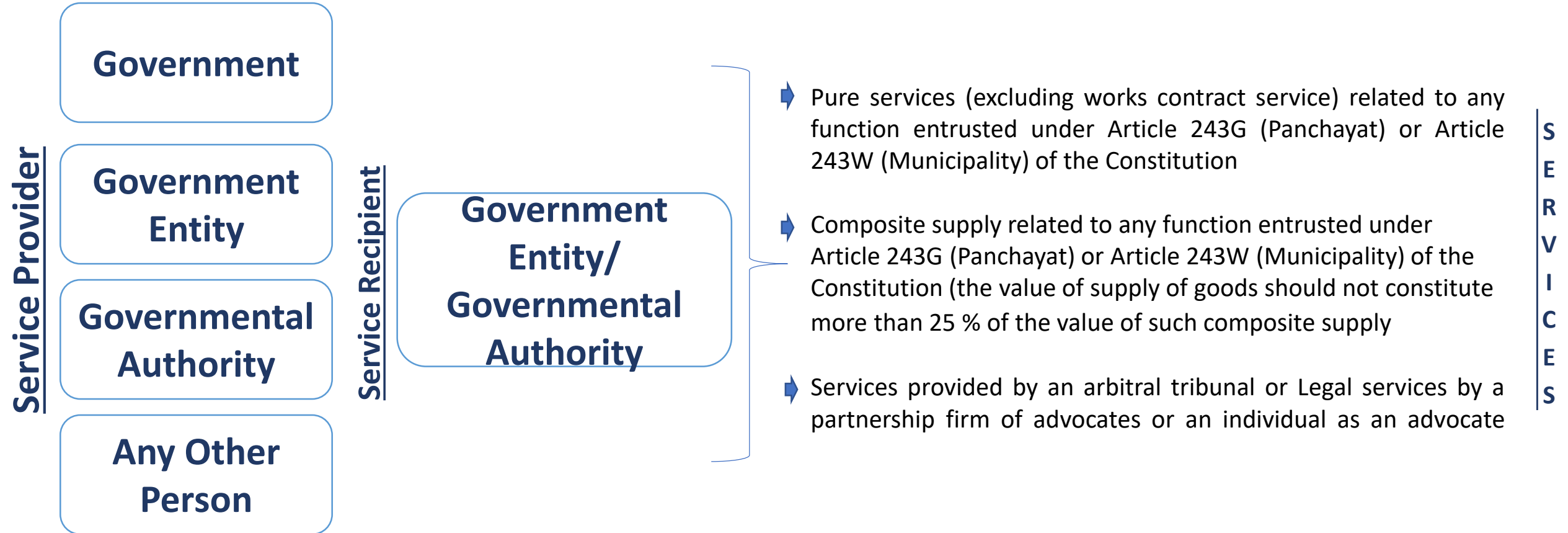
# GST Exemptions pertaining to specific supplies made to Government

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# GST Exemptions pertaining to specific supplies made to Government Entity / Governmental Authority

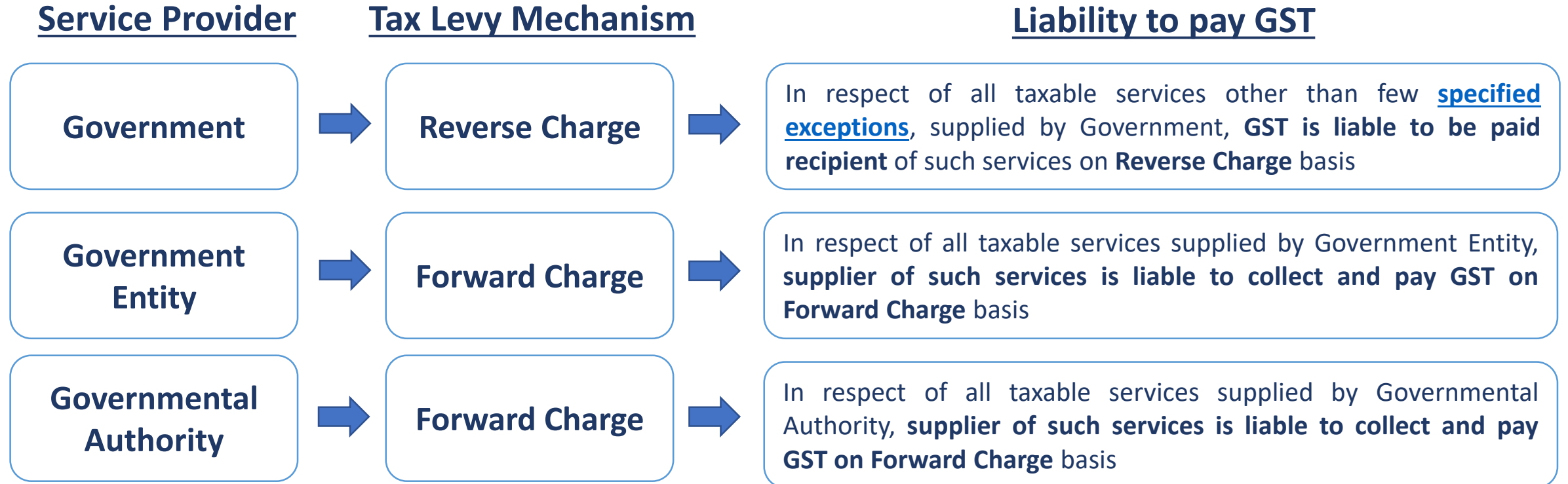
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# Reverse Charge Mechanism on Services supplied by Government / Government Entity / Governmental Authority

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## Specified Services for which GST is payable under Forward Charge by Indian Railways (Government)

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Services by way of transportation of goods



Services by way of transportation of passengers



Services by way of renting of immovable property to unregistered business entities

### Summary with respect to Renting of Immovable Property:

Supply of Renting of Immovable Property by Indian Railways-

- (1) To **registered business entities** is covered under **reverse charge**
- (2) To **unregistered business entities** is to be taxed under **forward charge**
- (3) To **non business entities** is **exempt** from levy of GST