

**TOPIC : Exemption from GST**

**QUESTION NO.1**

**(5 MARKS X 2 = 10 MARKS)**

**A. Decide with reason whether the following independent services are exempt under CGST Act, 2017:**

- (i) Gokul Residents' Welfare Association received Rs. 9,000 per month as contribution from each member for sourcing of goods and services from third persons for common use of its members.
- (ii) Mr. Vikalp, a performing artist, has received Rs. 1,58,000 from performance of classical dance and Rs. 90,000 from acting in TV Serial during the month of June 2018.

**B. State with reasons, whether GST is payable in the following independent cases:-**

- (i) Services provided to recognized sports body as curator of national team.
- (ii) Services provided by way of transportation of passenger in Metered Cab.
- (iii) Services by way of public conveniences such as provision of facilities of washrooms.
- (iv) Services provided by a player to a franchisee which is not a recognized sports body.

**QUESTION NO.2**

**(5 MARKS X 3 = 15 MARKS)**

**A. Discuss whether GST is payable in each of the following independent cases.**

<b>Nature of Services</b>	<b>Amount</b>
1. Renting of rooms of a religious place meant for general public, owned/managed by institutions/entities/trusts, registered under section 12AA/10(23C)(v) of the Income tax Act or body/authority covered under section 10(23BBA) of the said Act	Rs. 1,500 per day
2. Rearing of horses	Rs. 5,000 per month
3. Transportation of books on a consignment transported in a single goods carriage	Rs. 3,000
4. Transportation of chairs for a single consignee in the goods carriage	Rs. 900

**B. Examine whether supply of food and drink in the following independent cases is exempt from GST:-**

- (i) "Smart Kids" is a Play School located in Delhi. Smart Kids has outsourced the catering services for supply of food and drink in the canteen of Play School to BTV Caterers, Delhi for a consideration of Rs. 8,00,000 per annum.
- (ii) Service provided by a private transport operator to Scholar Boys Higher Secondary School in relation to transportation of students to and from the school.
- (iii) Services provided by way of vehicle parking to general public in a shopping mall.

**C. Examine whether GST is payable in the following independent supply of services:**

- a. Indiana Engineering College, a recognised educational institution, has conducted an entrance test examination for various courses run by it and charged entrance fees from the applicants.
- b. Ramfal Lalaji, an agriculturist, has stored sugarcane in a warehouse. He has taken fumigation services in the said warehouse from Gupta Pest Control Co. for which he paid the consideration of Rs. 6,000.

**QUESTION NO.3**

- 1. What of the following services provided to an educational institution – Debo Public School – are exempt from GST ? **(1 M)**
  - (a) Transportation of staff of the school
  - (b) cleaning of the school
  - (c) Services relating to conduct of higher secondary exams
  - (d) All of the above
- 2. Transportation of passengers by \_\_\_\_\_ are exempt from GST. **(1 M)**
  - (a) Railway in first class
  - (b) Railway in an air-conditioned coach
  - (c) Metro
  - (d) All of the above
- 3. Transportation of \_\_\_\_\_ by a GTA in a goods carriage is exempt from GST. **(1 M)**
  - (a) Agricultural produce
  - (b) Organic manure
  - (c) Milk
  - (d) All of the above

4. Services by an old age home run by Central Government , State Government or by an entity registered under section 12AA of the Income tax Act, 1961 to its residents (aged 60 years or more) shall be exempt if the consideration charged inclusive of charges for boarding , lodging and maintenance consideration is not more than

**(2 M)**

- a. Rs. 10,000 per month per member
- b. Rs. 15,000 per month per member
- c. Rs. 25,000 per month per member
- d. Rs. 40,000 per month per member