

# GST on Services

# GST

- Definition of 'Service': Constitution Act, 2016 (101 st. amendment) [233(26A)]
- 'Service': Anything which is not goods that is service. Cash, Money is not a service. Conversion of foreign currency into cash or conversion cash to other currency is a service.
- Registration for GST service: Any service provider can get registered. However in some cases it is mandatory.
- 1) Services will have to be taxable under GST
- 2) Turnover is more than 20 lakh ( 10 lakh in special category states)

# Registration for interstate sale of service?

- If the service provider does not have any office in other state then he can register for GST in one state where his/her office is
- If the service provider have offices in more than one state then he/she will have to register for GST in all the states where his office is situated.

When registration is mandatory even if turnover is below Rs. 10 lakh?

- E-commerce operations
- Non-resident taxable person
- Casual business/service provider
- OIDAR service: Online Information Data Base Access & Retrieval Services

# When registration is to be done?

- within 30 days from the commencement of business
- in case of Non-resident taxable person or casual service provider the registration is to be done at least 5 days prior to commencement of business

# Process for registration under GST

- Log in Service Tax Account
- Provisional ID & Password will be generated by the system
- New Log in
- Mobile No. + email id
- OTP will be supplied
- Create User Name + Password
- GST Registration

# Exempted Services:

- Agricultural Services: Harvesting, cultivation, warehouseing, labour supplier, rental of machine
- Medical Services: Nursing home, fees of physician
- Government Services: RBI, Panchayat, Zilla parishad
- Diplomatic Services:
- Educational Services: Admission fees, examination fees
- Miscellaneous Services:
  - Judicial Services
  - Transportation
  - Circus, theatre, zoo, museums etc. if ticket price is less than Rs. 250/
  - Room rent, agency: if room rental is upto 1000 per day