

## **Decisions in regard to Services taken by the GST Council in the 16<sup>th</sup> meeting held on 11<sup>th</sup> of June 2017**

1. In the list of service tax exemptions to be continued in GST as approved by the GST Council, after S.No. 83, the following shall be inserted –

<b>Sl. No.</b>	<b>Proposal/ request</b>
84.	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to Government, a local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or to any function entrusted to a Municipality under Article 243W of the Constitution
85.	Services provided to the Government under any insurance scheme for which total premium is paid by Government
86.	Services provided to the Government under any training programme for which total expenditure is borne by the Government

2. In the schedule of GST Rates for Services as approved by the GST Council, after S.No. 13, the following shall be inserted –

<b>Sl. No.</b>	<b>Description of Services</b>	<b>GST Rate</b>
13A	Services by way of job work in relation to – a) Textile yarns (other than man-made fibre/filament) & textile fabrics b) Cut and polished diamonds; precious and semi-precious stones, or plain and studded jewellery of gold and other precious metals, falling under chapter 71 of HSN c) Printing of books (including braille books), journals and periodicals d) Processing of leather	5% with Full ITC
27A	Services by way of right to admission to exhibition of cinematographic films where the consideration for admission is Rs. 100 or less.	18% with Full ITC

3. Exemption from registration under section 23(2) of the CGST Act 2017 of –
1. Individual advocates (including senior advocates)
  2. Individual sponsorship service providers (including players)