

MEGA EXEMPTION (NOTIFICATION NO. 25/2012)

1. Services provided to United Nations or specified International Organizations;
2. Health care services provided by a clinical establishment, an authorized medical practitioner or para-medics;
3. Services by a veterinary clinic in relation to health care of animals or birds;
4. Services provided by an institution registered u/s 12AA of the Income Tax Act, by way of charitable activities;
5. Services of renting of religious place or conducting religious ceremonies;
6. Services provided by individual advocate/arbitrator to any person other than business entity; services provided by advocate to advocate; services provided by advocates and arbitral tribunals to business entities upto a turnover of Rs. 10 lakh in preceding financial year ; services provided by person represented on arbitral tribunal to an arbitral tribunal .
7. Services of technical testing and analysis of newly developed drugs etc, by an approved clinical research organization;
8. Service of training and coaching in recreational activities relating to arts, culture or sports;
9. Auxiliary education services and renting of property provided by educational institutions in respect of education exempt from tax including catering under mid-day meals scheme of government;
10. Services provided, to or by a specified educational institution, by way of 'transportation of students or staff' or 'services in relation to admission';
11. Service to a recognized sports body:-
 - (i) individual as a player, referee etc. for participation in a tournament
 - (ii) by another recognized sports body;
12. Sponsorship service for tournaments and championships organized by specified bodies;
13. Services of erection, installation, commissioning, completion, fitting out, construction, maintenance or alteration provided ?
 - (i) to government or local authority or governmental authority in relation to specified structures like historical monuments, canal, dams etc.;
 - (ii) in relation to specified structures like road, bridge, tunnel, etc.;
 - (iii) in relation to works contract under JLNURM or Rajiv Awaas Yojana
14. Erection or Construction service in relation to original works pertaining to airport, port, railways or single residential unit etc.;
15. Service of temporary transfer or permitting use of copyrights relating to original literary, dramatic, musical, artistic works or cinematograph films;
16. Services by a performing artist in folk or classical art forms of (i) music, (ii) dance or (iii) theatre, excluding when provided as a brand ambassador;
17. Service of collecting or providing news by independent journalist/specified bodies;

18. Service of renting of a hotel, inn, guest house etc. meant for residential or lodging purposes, having declared tariff of a room below Rs. 1000 per day;
19. Restaurant services other than those having air conditioning facility and having licence to serve alcohol;
20. Service of transportation of specified goods by rail or vessel from one port in India to another port;
21. Services provided by GTA for transportation of fruits, vegetables etc. or where amount charged for transportation is upto a given monetary limit;
22. Services of giving on hire a means of transportation to State Transport Undertaking or GTA;
23. Services of transport of passengers :-
 - (i) by air embarking or terminating in specified eastern States of India; or
 - (ii) by a contract carriage excluding conducted tour or charter on hire;
 - (iii) ropeway, cable car or air tramway
24. Services by way of motor vehicle parking to general public excluding leasing of space to an entity for providing such parking facility;
25. Specified services provided to government or local authority or governmental authority
26. Services of general insurance business provided under certain specified schemes;
27. Services provided by an incubatee subject to certain conditions;
28. Services by an unincorporated body or non profit entity registered under law to own members by way of reimbursement of charges or share of contribution subject to conditions;
29. Services provided by person in specified capacities such as sub broker, mutual fund agent, selling or marketing agent of lottery tickets, SIM cards, business facilitator or business correspondent, sub contractor etc.
30. Service of carrying out job work in relation to agriculture, printing, textile, diamonds/ jewellery, cycle or sewing machines or any goods on which duty is paid by principal manufacturer;
31. Services by an organizer in respect of business exhibition held outside India;
32. Service of making telephone calls from specified places like free telephone at airport and hospitals etc.
33. Services by way of slaughtering of bovine animals;
34. Services received from a service provider located in a non-taxable territory by any person for non-commercial purpose or by a Charitable Institution or to person located in non taxable territory.
35. Services of public libraries by way of lending of books, publication or any other knowledge enhancing content or material.
36. Services by Employees State Insurance Corporation (ESIC) to eligible person.
37. Services of transfer of going concern as a whole or independent part thereof.
38. Services of public conveniences such as provision of facilities of bath room, wash room, lavatories, urinals or toilets.

39. Services by governmental authority in relation to any function as constitutionally entrusted to a municipality.