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स्वास्थ्य अनुसंधान विभाग, स्वास्थ्य और परिवार
कल्याण मंत्रालय, भारत सरकार

Indian Council of Medical Research
Department of Health Research, Ministry of Health
and Family Welfare, Government of India

No. 14028/Bill/GST-GHR/2022-23

Dated: 07/11/2022

To
The Director/Director-in-Charge of
Permanent Institutes/Centres of ICMR

Subject: Implementation of GST on Guest House Rent Receipts reg.

Sir/Madam,

Reference is invited to GST Notification No. 04/2022-Central Tax (Rate) dated: 13th July, 2022 in relation to the exemption Notification No. 12/2017-Central Tax (Rate) dated: 28th June 2017 for implementation of GST on Guest House rent receipt. All the Institutes are hereby informed to charge GST on all the Guest House Rent Receipts by issuing Tax Invoice (Sample format is enclosed) and Submit collected GST to department on monthly basis. The same shall also be reflected in GSTR 1 and 3B while filing return.

Liability to pay GST to department lies on the basis of following event whichever is earlier:

- A. Receipt of amount
- B. Issue of Tax Invoice
- C. Completion of stay period of Guest at Guest House

On the basis of event finalization and completion of month, the GST amount of respective month shall be paid to department by 7th of next month of event occurrence/month.

Henceforth, all the Guest House Rent Receipts shall be charged with GST @12% as per HSN code 9963 and shall be duly accounted in the books of accounts.

This issues with the approval of the competent authority.

Yours faithfully,

(Jagdish Rajesh)
Assistant Director General (Admin)

Copy to:-

1. PS to DG/Addl. DG/Sr. DDG(A)/Sr. FA
2. All Divisional Head
3. DDG(A)/ADG(A)/Sr.ACO (F)
4. Dr. L. K. Sharma, Scientist 'E': soft copy emailed to you to upload on ICMR website

SAMPLE TAX INVOICE



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Indian Council of Medical Research
 Department of Health Research, Ministry of Health
 and Family Welfare, Government of India

अतिथि गृह/Guest House
 Asiad Village Complex, New Delhi-110049
 PAN No. AAAT4818Q GST No. 07AAAT4818Q1ZU

INVOICE NO :MR/22-23/GH/01
 DATE :

Billing Address : NAME : ADDRESS : STATE : PAN: GSTIN :	Place of Supply: NAME : ADDRESS : STATE : PAN: GSTIN :
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Description	HSN/SAC CODE	Period of Stay	No. of Days	Rate	Amount	
Guest House Rent	9963	Arrival Date & Time			-	
		Departure Date & Time	Add:	Total CGST SGST IGST	- - - -	
						-
						-
						-
				Total	0	

Total Amt in words Rs.:

Common Seal

Guest House In charge
 For, Indian Council of Medical Research

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 04/2022 -Central Tax (Rate)

New Delhi, 13th July, 2022

G.S.R. ----(E). -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:—

In the said notification, -

(A) in the Table, -

(a) in column (3), -

(i) against serial number 6, in clause (a), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(ii) against serial number 7, in the *Explanation*, in clause (a), in sub-clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iii) against serial number 8, in the proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iv) against serial number 9, in the first proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(b) against serial number 12, in column (3), after the words “as residence”, the words “except where the residential dwelling is rented to a registered person” shall be inserted;

(c) serial number 14 and the entries relating thereto shall be omitted;

(d) against serial number 15, in column (3), for clause (a), the following shall be substituted: -

(3)
“(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal.”;

(e) against serial number 20, in column (3), clause (d) shall be omitted;

(f) against serial number 21, in column (3), clauses (b) and (c) shall be omitted;

(g) against serial number 24B, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.”;

(h) after serial number 24B and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“24C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	Nil	Nil”;

(i) serial number 26 and the entries relating thereto shall be omitted;

(j) serial number 32 and the entries relating thereto shall be omitted;

(k) serial number 33 and the entries relating thereto shall be omitted;

(l) serial number 47A and the entries relating thereto shall be omitted;

(m) serial number 51 and the entries relating thereto shall be omitted;

(n) after serial number 52 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
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"52A	Heading 9985	<p>Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:</p> <p>Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p><i>Explanation.</i> - "foreign tourist" means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p><i>Illustrations:</i> <i>A tour operator provides a tour operator service to a foreign tourist as follows: -</i></p> <p><i>(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50%</i></p>	Nil	Nil";
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		<p><i>of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);</i></p> <p><i>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);</i></p> <p><i>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</i></p>	
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- (o) serial number 53A and the entries relating thereto shall be omitted;
- (p) against serial number 54, in column (3), clause (h) shall be omitted;
- (q) serial number 56 and the entries relating thereto shall be omitted;
- (r) serial number 73 and the entries relating thereto shall be omitted;
- (s) against serial number 74, in column (3), in clause (a), the following proviso shall be inserted, namely: -

(3)
“Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.”;

- (t) serial number 75 and the entries relating thereto shall be omitted;
- (u) against serial number 80, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of training or coaching in-

- | |
|---|
| <p>(a) recreational activities relating to arts or culture, by an individual, or
(b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;</p> |
|---|

(v) against serial number 82A, in column (3), after the letters, figures and words, “FIFA U-17 Women’s World Cup 2020”, the brackets and words “[whenever rescheduled]” shall be inserted.

2. This notification shall come into force with effect from the 18th July, 2022.

[F. No. 190354/176/2022-TRU]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification no. 12/2017 - Central Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 691 (E), dated the 28th June, 2017 and last amended vide notification no. 16/2021 - Central Tax (Rate), dated the 18th November, 2021 published in the official gazette vide number G.S.R. 810(E), dated the 18th November, 2021.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 12/2017- Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Table

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or 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 in	Nil	Nil

		relation to any function entrusted to a Municipality under article 243W of the Constitution.		
4	Chapter 99	Services by Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil
5	Chapter 99	Services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil
6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (a) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.	Nil	Nil
7	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year. <i>Explanation.-</i> For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to- (a) services,- (i) by the Department of Posts by way	Nil	Nil

		<p>of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers; and</p> <p>(b) services by way of renting of immovable property.</p>		
8	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority:</p> <p>Provided that nothing contained in this entry shall apply to services-</p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>	Nil	Nil
9	Chapter 99	<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:</p> <p>Provided that nothing contained in this entry shall apply to-</p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p>	Nil	Nil

		<p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers:</p> <p>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>		
10	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil
12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence.	Nil	Nil
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of	Nil	Nil

		<p>section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act:</p> <p>Provided that nothing contained in entry (b) of this exemption shall apply to,-</p> <p>(i) renting of rooms where charges are one thousand rupees or more per day;</p> <p>(ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day;</p> <p>(iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.</p>		
14	Heading 9963	<p>Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent.</p>	Nil	Nil
15	Heading 9964	<p>Transport of passengers, with or without accompanied belongings, by –</p> <p>(a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;</p> <p>(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or</p> <p>(c) stage carriage other than air-conditioned stage carriage.</p>	Nil	Nil
16	Heading 9964	<p>Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding:</p> <p>Provided that nothing contained in</p>	Nil	Nil