



The Ministry of Finance, Government of India, has issued several circulars clarifying the applicability of GST on various services and related matters.

- Key Highlights from Circular No. 234/28/2024-GST dated 11.10.2024:

S.No.	Service/Issue	GST Applicability	Exemption / Regularization
1	Affiliation services (Universities to Colleges)	18% GST on affiliation services	No exemption
2	Affiliation services (Boards/Councils to Schools)	18% GST on affiliation services	Exemption for government schools from 10.10.2024. Past liabilities from 01.07.2017 to 17.06.2021 regularized
3	DGCA-approved flying training courses	Exempt under certain conditions (curriculum approved by DGCA and issuance of completion certificate)	Exemption under Sl. No. 66 of Notification No. 12/2017



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4	Passenger transportation by helicopter (seat-share basis)	5% GST on seat-share basis transportation	Regularized from 01.07.2017 to 09.10.2024
5	Passenger transportation by helicopter (charter operations)	18% GST on charter operations	No exemption
6	Ancillary services (Goods Transport)	Treated as composite supply with primary service (no additional GST if part of transportation)	No exemption for separately invoiced services
7	Import of services (Foreign airlines)	Exempt when services are from a related person or establishment outside India and made without consideration	Exemption from 10.10.2024; Past liabilities from 01.07.2017 to 09.10.2024 regularized
8	Preferential Location Charges (PLC)	PLC charged with construction services is treated as part of composite supply, attracting the same rate as construction	No exemption



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9	Ancillary services (Electricity supply)	Exempt services related to electricity distribution (e.g., meter rent, testing, connection release, etc.)	Exemption from 10.10.2024; Past liabilities from 01.07.2017 to 09.10.2024 regularized
10	Film distribution services	18% GST on transaction between distributors and exhibitors (granting theatrical rights)	Regularized from 01.07.2017 to 30.09.2021

Source: GST Circular

- Key Highlights from Circular No.235/29/2024-GST dated 11.10.2024:

Sr. No.	Service/Issue	GST Classification	GST Applicability/Rate	Remarks
1	Extruded/Expanded Savory Food Products	HS 19059030 (extruded/expanded savory or salted products)	12% GST w.e.f. 10.10.2024	18% GST prior to 10.10.2024
		HS 210690 (Namkeens, Bhujia, mixtures, etc.)	12% GST	No change in GST rate for pre-packaged and labeled ready-to-eat products
		Un-fried/Un-cooked snack pellets (by extrusion)	5% GST	No change in rate for these products



2	Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways	HS 8415 (Air conditioning machines)	28% GST	Not classified under HS 8607 (parts of railways)
3	Seats for Cars and Motorcycles	HS 9401 (Seats for four-wheeled vehicles)	28% GST w.e.f. 10.10.2024 for parity with two-wheeler seats	18% GST prior to 10.10.2024
		HS 8714 (Seats for motorcycles and two-wheelers)	28% GST	No change in GST rate for motorcycle seats

Source: GST Circular

- CBIC has issued **Circular No.236/30/2024-GST** dated **11.10.2024** clarifying the scope of “as is / as is, where is basis” mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings as under:

1. The term "as is where is" means accepting the condition of a property or situation as it currently stands. Under this principle, lower rates or exemptions where applicable, claimed by taxpayers will be treated as full discharge of tax liability. No refunds for higher payments.
2. Suppliers who paid a higher GST rate will not be eligible for refunds even if others paid a lower or nil rate due to exemptions.
3. However, if no tax was paid where applicable, the higher rate will be recovered.

Source: GST Circular



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