



## Exemption for Accommodation Services

The Government vide Notification No. 04/2024 – CT(R) dated 12th July, 2024 exempts supply of accommodation services under Heading 9963 having value of supply less than or equal to 20,000 per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.

In this regard, CBIC has also issued a Circular No. 228/22/2024/GST dated 15th July, 2024 providing clarification that GST liability on the supply of accommodation services is regularized on 'as is where is' basis for the period from 01.07.2017 to 14.07.2024 where value of supply of the accommodation service is less than or equal to twenty thousand rupees per person per month and the said accommodation service was supplied for a minimum continuous period of ninety days.

**Source: GST Notification GST Circular**

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