



Important highlights of the Notifications issued on 13th July 2022

(All notifications are effective from 18th July 2022)

- Composite supply of works contract to Government, local authority or Government authority or entity - rates increased to 18%
- Hotel accommodation upto Rs.1000 per day to be taxed @12%. All accommodation upto Rs.7500 now rate of 12% applicable.
- Transport of passengers by ropeways now rate is 5% with no ITC
- GTA given an option to pay GST @ 5% without ITC. To choose the option before 15th March of the preceding financial year. For FY 2021-22 the option to be exercised before 16th August 2022
- Clinical establishment providing rooms above Rs.5000 per day to a person receiving health care services to be taxed at 5% without ITC. (Other than ICU / CCU/CCU/NICU)
- Services by way of treatment or disposal of bio medical waste or processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment – taxed @ 12%
- All the services provided by post office is taxable now except post card, inland letter, book post and ordinary post (envelopes weighing less than 10 gms)
- Renting of residential house to a registered person is taxable and will be paid under reverse charge by the recipient of service.
- Only economy class is exempted for transportation of passengers by air embarking from or terminating to NE states or Bagdogra.
- Exemption to GTA for transportation of all goods for a single consignee less than Rs.750 or consignment transported in single carriage less than Rs.1500 is being removed.
- Services by RBI, IRDAI, FSSAI, GSTN & SEBI is now taxable.
- Services by way of fumigation in a warehouse of agricultural produce is now taxable.
- Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation is taxable.
- Pre-packaged and labelled goods also will be taxed at the same rate as packaged goods.
- Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids – taxed @ 5%.



- Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed taxed @ 12%
- Solar water heater and system taxed @ 12%
- Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink taxed @ 18%
- Cheques loose or in book form taxed @ 18%
- Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades taxed @ 18%
- Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware taxed @ 18%
- Refund of accumulated input tax credit because of inverted duty structure blocked for few more goods like oil products, coal; lignite and peat.

Note: The above are only some important highlights and detailed article will be published shortly.