

**FREQUENTLY ASKED QUESTIONS (FAQ) ON GOODS
AND SERVICES TAX (GST) IN AGRICULTURE**

(कृषि में वस्तु एवं सेवा कर (जीएसटी) पर अक्सर पूछे जाने वाले सवाल)



**INDIAN COUNCIL OF AGRICULTURAL RESEARCH- NEW
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भारतीय कृषि अनुसंधान परिषद - नई दिल्ली

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Disclaimer:

This FAQ on GST is prepared by keeping in view the farmers of the country. This, FAQ will act as a vehicle to carry farmers closer to GST and help them in their day to day operation related to farming. This material on GST is prepared by taking the help of FAQ prepared by Central Board of Excise and Customs, Government of India after considering all the recent developments in GST in relation to agriculture. It is based on the draft Model GST Law released in public domain in June 2016. This FAQ is for training and academic purposes only. The information in this booklet is intended only to provide a general overview and is not intended to be treated as legal advice or opinion. For greater details, you are requested to refer to the model GST law.

Overview of Goods and Services Tax (GST)

Q 1. What is Goods and Service Tax (GST)?

Ans: It is a destination based tax on consumption of goods and services. It is levied at all stages right from manufacturing up to final consumption with credit of taxes paid at previous stages available as a set-off. In a nutshell, only value addition will be taxed and burden of the tax is to be borne by the final consumer.

Q 2. What exactly is the concept of a destination-based tax on consumption?

Ans: The tax revenue would accrue to the taxing authority which has jurisdiction over the place of consumption which is also termed as a place of supply.

Illustration: If a commodity is produced in Himachal Pradesh and consumed in Delhi, then the tax would be levied in Delhi which is the place of consumption or where the supply of commodity or service is actually provided.

Q 3. Which of the existing taxes are subsumed under GST?

Ans: The GST has replaced the following taxes:

Central taxes	State taxes
a. Central Excise duty	a. State VAT
b. Duties of Excise (Medicinal and Toilet Preparations)	b. Central Sales Tax
c. Additional Duties of Excise (Goods of Special Importance)	c. Luxury Tax
d. Additional Duties of Excise (Textiles and Textile Products)	d. Entry Tax (all forms)
e. Additional Duties of Customs (commonly known as CVD)	e. Entertainment and Amusement Tax (except when levied by the local bodies)
f. Special Additional Duty of Customs (SAD)	f. Taxes on advertisements
g. Service Tax	g. Purchase Tax
h. Central Surcharges and Cesses so far as they relate to supply of goods and services	h. Taxes on lotteries, betting and gambling
	i. State Surcharges and Cesses so far as they relate to supply of goods and services The GST Council shall make recommendations to the Union and States on the taxes, cesses and surcharges levied by the Centre, the States and the local bodies which may be subsumed in the GST.

Q.4 What are the benefits of GST?

Ans: These are some of the benefits of GST-

- (i) Will help to create a unified common national market for India, giving a boost to Foreign investment and “Make in India” campaign;
- (ii) Will prevent cascading of taxes as Input Tax Credit will be available across goods and services at every stage of supply;
- (iii) Harmonization of laws, procedures and rates of tax;
- (iv) It will boost export and manufacturing activity, generate more employment and thus increase GDP with gainful employment leading to substantive economic growth;
- (v) Ultimately it will help in poverty eradication by generating more employment and more financial resources;
- (vi) More efficient neutralization of taxes especially for exports thereby making our products more competitive in the international market and give boost to Indian Exports;
- (vii) Improve the overall investment climate in the country which will naturally benefit the development in the states;
- (viii) Uniform SGST and IGST rates will reduce the incentive for evasion by eliminating rate arbitrage between neighboring States and that between intra and inter-State sales;
- (ix) Average tax burden on companies is likely to come down which is expected to reduce prices and lower prices mean more consumption, which in turn means more production thereby helping in the growth of the industries. This will create India as a “Manufacturing hub”.
- (x) Simpler tax regime with fewer exemptions;
- (xi) Reduction in multiplicity of taxes that are at present governing our indirect tax system leading to simplification and uniformity;
- (xii) Reduction in compliance costs - No multiple record keeping for a variety of taxes- so lesser investment of resources and manpower in maintaining records;
- (xiii) Simplified and automated procedures for various processes such as registration, returns, refunds, tax payments, etc.;
- (xiv) All interaction to be through the common GSTN portal- so less public interface between the taxpayer and the tax administration;
- (xv) Will improve environment of compliance as all returns to be filed online, input credits to be verified online, encouraging more paper trail of transactions;
- (xvi) Common procedures for registration of taxpayers, refund of taxes, uniform formats of tax return, common tax base, common system of classification of goods and services will lend greater certainty to taxation system;

- (xvii) Timelines to be provided for important activities like obtaining registration, refunds, etc;
- (xviii) Electronic matching of input tax credits all-across India thus making the process more transparent and accountable.
- (xix) Final price of goods is expected to be lower due to seamless flow of input tax credit between the manufacturer, retailer and supplier of services;
- (xx) It is expected that a relatively large segment of small retailers will be either exempted from tax or will suffer very low tax rates under a compounding scheme- purchases from such entities will cost less for the consumers;
- (xxi) Average tax burden on companies is likely to come down which is expected to reduce prices and lower prices mean more consumption.

Que 5. Who will pay GST?

Ans: GST is generally paid by the supplier, i.e. the one who makes the supply after collecting it from the recipient. The supplier collects GST from the recipient of the supply as part of the consideration. However, in a few exceptional cases, the recipient, would be liable to pay GST to the Government on reverse charge basis.

Q 6. Which are the commodities proposed to be kept outside the purview of GST?

Ans: Alcohol for human consumption, petroleum products viz. petroleum crude, motor spirit (petrol), high-speed diesel, natural gas and aviation turbine fuel & electricity.

Q 7. What type of GST is adopted in India?

Ans: It is a dual GST with the Centre and States simultaneously levying it on a common tax base. The GST levied by the Centre on intra-State supply of goods and/or services is called the Central GST (CGST) and that levied by the States is called the State GST (SGST). Similarly, Integrated GST (IGST) is levied and administered by Centre on every inter-state supply of goods and services.

Q 8. Why is Dual GST required?

Ans: India is a federal country where both the Centre and the States have been assigned the powers to levy and collect taxes through appropriate legislation. Both the levels of Government have distinct responsibilities to perform according to the division of powers prescribed in the Constitution for which they need to raise resources. A dual GST will, therefore, be in keeping with the Constitutional requirement of fiscal federalism.

Q 9. How would a particular transaction of goods and services be taxed simultaneously under Central GST (CGST) and State GST (SGST)?

Ans: The Central GST and the State GST would be levied simultaneously on every transaction of supply of goods and services except the exempted goods and services, goods which are outside

the purview of GST and the transactions which are below the prescribed threshold limits. Further, both would be levied on the same price or value, unlike State VAT which is levied on the value of the goods inclusive of CENVAT.

Illustration: Suppose hypothetically that the rate of CGST is 6% and that of SGST is 6%. When a processor of any agricultural commodity say mango (which is not of daily consumption importance) in Uttar Pradesh supplies mango pulp and mango juice (packaged) to a distributor which is also located within the same State for, say Rs. 100, the distributor would charge CGST of Rs. 6 and SGST of Rs. 6 in addition to the basic price of the goods. He would be required to deposit the CGST component into a Central Government account while the SGST portion in the concerned State Government's account. Of course, he need not actually pay Rs. 12 (Rs. 6 + Rs. 6) in cash as he would be entitled to set-off this liability against the CGST or SGST paid on his purchases (say, inputs). But for paying CGST he would be allowed to use only the credit of CGST paid on his purchases while for SGST he can utilize the credit of SGST alone. In other words, CGST credit cannot, in general, be used for payment of SGST. Nor can SGST credit be used for payment of CGST. And services would also be charged in a similar way.

Q 10. What would be the jurisdiction of CGST, SGST and IGST?

Ans: CGST & SGST will be levied on intra-state supplies while IGST will be levied on inter-state supplies.

Q 11. Who will decide rates for levy of GST?

Ans: The CGST and SGST would be levied at rates to be jointly decided by the Centre and States. The rates would be notified on the recommendations of the GST Council.

Q 12. What is IGST? Who will levy and collect IGST?

Ans: Integrated Goods and Services Tax (IGST) is the tax applicable to the inter-state supply of goods and services. It is levied and collected by Center. Under Article 269 A of the Constitution, the GST on supplies in the course of inter-state trade or commerce shall be levied and collected by the Government of India and such tax shall be apportioned between the Union and the States in the manner as may be provided by Parliament by law on the recommendations of the Goods and Services Tax Council.

Q 13. What is the taxable event under GST?

Ans: Supply of goods and/or services. The taxable events under the existing indirect tax laws such as manufacture, sale, or provision of services shall stand subsumed in the taxable event known as 'supply'.

Q 14. Is there any distinction between goods and services as per the model GST law?

Ans: No, model GST law doesn't distinguish between goods and services. Instead, it works on the concept of "supply" which includes both goods and services in it.

Q 15. What is the meaning of 'Supply'?

Ans: The term 'supply' is wide in its import and includes all forms of supply of goods and/or services such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business. It also includes import of service. The model GST law also provides for including certain transactions made without consideration within the scope of supply.

Q 16. What is a taxable supply?

Ans: A 'taxable supply' means a supply of goods and/or services which is chargeable to good and services tax under the GST Act.

Q 17. What are the necessary elements that constitute supply under Model GST Law (MGL)?

Ans: In order to constitute a 'supply', the following elements are required to be satisfied, i.e.-

- (i) Supply of goods and/or services;
- (ii) Supply is for a consideration;
- (iii) Supply is made in the course or furtherance of business;
- (iv) Supply is made in the taxable territory;
- (v) Supply is a taxable supply; and
- (vi) Supply is made by a taxable person.

Q 18. What are inter-state supplies and intra-state supplies?

Ans: Inter-state and intra-state supplies have specifically been defined in Section 3 & 3A of IGST Act respectively. Broadly, where the location of the supplier and the place of supply are in the same state it will be intra-state and where it is in different states it will be inter-state supplies.

Q 19. Who is liable to pay GST under the proposed GST regime?

Ans: Under the GST regime, the tax is payable by the taxable person on the supply of goods and/or services. Liability to pay tax arises when the taxable person crosses the threshold exemption, i.e. Rs.20 lakhs. If a trader deals only in exempted goods or where his turnover is below Rs. 20 lakh in the financial year, but not engaged in inter-state supplies, is not required to register under GST. The CGST/SGST is payable on all intra-State supply of goods and/or services and IGST are payable on all inter-State supply of goods and/or services. The CGST /SGST and IGST are payable at the rates specified in the Schedules to the respective Acts. However, a trader whose annual turnover is below Rs. 20 lakh and supply goods and services within the state can also go for voluntary registration to avail input tax credit. But, once registered, the traders will have to pay taxes on all supplies, even if the turnover is below Rs. 20 lakh.

Q 20. What is input tax?

Ans: Input tax in relation to a taxable person, means the {IGST and CGST} in respect of CGST Act and {IGST and SGST} in respect of SGST Act, charged on any supply of goods and/or services to him which are used, or are intended to be used, in the course or furtherance of his business and includes the tax payable under subsection (3) of section 7. Under the IGST Act, input tax is defined as IGST, CGST or SGST charged on any supply of goods and/or services.

Q 21. Can a person without GST registration (like a farmer) claim ITC and collect the tax?

Ans: No. A person without GST registration can neither collect GST from his customers nor claim any input tax credit of GST paid by him.

Q 22. Who are the persons liable to take a registration under the Model GST Law?

Ans: Any supplier who carries on any business at any place in India and whose aggregate turnover exceeds threshold limit as prescribed in a year is liable to get himself registered. However, certain categories of persons mentioned in Schedule III of MGL are liable to be registered irrespective of this threshold. An agriculturist shall not be considered as a taxable person and shall not be liable to take registration

Q 23. What are the conditions necessary for obtaining ITC?

Ans: As per Section 16(11) of the MGL, following four conditions are stipulated:

- (i) The registered taxable person should be in possession of taxpaying document issued by a supplier;
- (ii) The taxable person must have received the goods and/or services;
- (iii) The tax charged on such supply has been actually paid to the government either in cash or through utilization of input tax credit; and
- (iv) The taxable person should have furnished the return under section 27.

Q 24. What would be the role of GST Council?

Ans: A GST Council would be constituted comprising the Union Finance Minister (who will be the Chairman of the Council), the Minister of State (Revenue) and the State Finance/Taxation Ministers to make recommendations to the Union and the States on-

- (i) The taxes, cesses and surcharges levied by the Centre, the States and the local bodies which may be subsumed under GST;
- (ii) The goods and services that may be subjected to or exempted from the GST;
- (iii) The date on which the GST shall be levied on petroleum crude, high-speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel;
- (iv) Model GST laws, principles of levy, apportionment of IGST and the principles that govern the place of supply;

- (v) The threshold limit of turnover below which the goods and services may be exempted from GST;
- (vi) The rates including floor rates with bands of GST;
- (vii) Any special rate or rates for a specified period to raise additional resources during any natural calamity or disaster;
- (viii) Special provision with respect to the North East States, J&K, Himachal Pradesh and Uttarakhand; and
- (ix) Any other matter relating to the GST, as the Council may decide.

Q 25. Who is liable to pay GST under the proposed GST regime?

Ans: Under the GST regime, the tax is payable by the taxable person on the supply of goods and/or services. Liability to pay tax arises when the taxable person crosses the threshold exemption, i.e. Rs.10 lakhs (Rs. 5 lakhs for the NE States) except in certain specified cases where the taxable person is liable to pay GST even though he has not crossed the threshold limit. The CGST / SGST is payable on all intra-State supply of goods and/or services and IGST is payable on all inter-state supply of goods and/or services. The CGST /SGST and IGST are payable at the rates specified in the Schedules to the respective Acts.

Q 26. How will imports be taxed under GST?

Ans: Imports of Goods and Services will be treated as inter-state supplies and IGST will be levied on import of goods and services into the country. The incidence of tax will follow the destination principle and the tax revenue in case of SGST will accrue to the State where the imported goods and services are consumed. Full and complete set-off will be available on the GST paid on import on goods and services.

Q 27. How will Exports be treated under GST?

Ans: Exports will be treated as zero-rated supplies. No tax will be payable on exports of goods or services, however, the credit of input tax credit will be available and same will be available for refund to the exporters.

Goods and Services Tax (GST) and Agriculture

Q 1. How has the agriculture been defined in model GST Act?

Ans: As per model GST Act, “agriculture” with all its grammatical variations and cognate expressions, includes floriculture, horticulture, sericulture, the raising of crops, grass or garden produce and also grazing, but does not include dairy farming, poultry farming, stockbreeding, the mere cutting of wood or grass, gathering of fruit, raising of man-made forest or rearing of seedlings or plants.

Q 2. Who is agriculturist as per model GST Act?

Ans: “agriculturist” means a person who cultivates land personally, for the purpose of agriculture;

Q 3. Is an agriculturist liable to pay GST?

Ans: No, the agriculturist is not liable to pay GST for his/her produce as he/she is exempted from the GSTN. However, as a consumer of inputs from the industry (fertilizers, pesticides, branded seeds, farm machinery etc.) he/she is liable to pay the GST.

Q 4. An agriculturist purchases several inputs from the market which are taxable under GST for producing the agricultural commodities. So, does he claim input tax credit (ITC) against the tax paid by him?

Ans: No, an agriculturist can't claim the input tax credit against the tax paid by him for purchasing of inputs for crop production as he is not registered under GSTN. However, if an agriculturist wants to claim the ITC, he needs to register himself voluntarily under GSTN and in that case, he is liable to pay GST even if his annual turnover is not exceeding the threshold limits.

Q 5. If a farmer has undertaken aquaculture activity exclusively on his farm, can he be called an agriculturist?

Ans: No, as per the definition of agriculturist under model GST act nothing has been mentioned about the aquaculture. Therefore, he can't be called an agriculturist.

Q 6. I am a farmer and I procure agro-chemicals/branded seeds/branded manure etc. from an input supplier who is collecting GST from buyers but he is not registered under GSTN and giving me a kachhi receipt. Can I refuse to pay GST?

Ans: Yes, you can refuse to pay the GST if the supplier is not registered under GSTN or collecting GST on kachhi receipt without a GST number.

Q 7. Can a trader collect GST on unbranded seeds or unbranded manure from an individual?

Ans: No, the trader can't collect tax on either branded or unbranded seeds and but can collect GST on branded manure from an individual.

Q 8. I am a farmer and I have availed the services of custom hiring centre to undertake agricultural operation or any land development operation on my farm. Do I need to pay GST to the service provider for hiring the services?

Ans: If the custom hiring centre is registered under GSTN, then you are liable to pay the GST to the service supplier.

Q 9. Will GST affect the cost of cultivation?

Ans: Yes, GST will affect the cost of cultivation as certain agricultural inputs attract higher taxes and certain attract less after implementation of GST. So, due to change in the structure of taxation and re-placement of inputs under different tax slabs, cost of cultivation is bound to be affected post-GST implementation.

Q 10. How will GST facilitate e-NAM?

Ans: GST will facilitate the easy and seamless transportation of agricultural commodities across the state borders with higher efficiency and also eliminate some of the transportation inefficiencies by reducing the transit time between source and destination. Hence, GST will facilitate the functioning of e-NAM.

Q 11. I grow carnation (flowers) and export the flowers to Netherland (hypothetical). Do I need to register under GSTN? Will my export be covered by GST? If yes, do I need to pay GST and what are the provisions can I avail?

Ans: Yes, all the exports will be covered under GST. Yes, you need to register under GSTN if you are exporting yourself. But, you need not pay any tax for exporting the agricultural commodities in fresh form as these commodities are zero-rated. On the other hand, you can use the provision of input tax credit against your exports.

Q 12. What is input tax? Can a person without GST registration (like a farmer) claim ITC and collect the tax?

Ans: Input tax in relation to a taxable person is the charge on any supply of goods and/or services to him which is used, or are intended to be used, in the course or furtherance of his business and includes the tax payable under subsection (3) of section 7. No. A person without GST registration can neither collect GST from his customers nor claim any input tax credit of GST paid by him.

Q 13. I am planning to buy a tractor for an agricultural operation. Do, I need to pay a higher price as compared to its price before GST implementation?

Ans: No, you need not pay a higher price for the tractor as compared to its price before GST implementation as the tax rate on the tractor has been reduced post-GST implementation and it has been placed under 12 percent tax slab now.

Q 14. Does GST have any effect on tractor accessories and parts?

Ans: Yes, GST would have implications for tractor accessories and parts as many parts and accessories have been placed under 18 and 28 percent taxation slabs under GST. Hence the cost of repair and maintenance of tractor and other agricultural implements would be inflated in GST regime.

Q 15. Does electricity for agricultural purpose is taxable under GST?

Ans: Electricity for any purpose either for agricultural or industrial or household purpose is out of GST purview. Hence, electricity for the agricultural purpose would be GST neutral.

Q 16. Does agricultural services are taxable under GST?

Ans: Any agricultural operations directly related to production of any agricultural produce which do not alter essential characteristics of agricultural produce but make it marketable for the primary market; renting of agro machinery or vacant land with or without a structure incidental to its use; secondary marketing functions; agricultural extension services; services provided by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce, etc. are included in the negative list of service and hence are not taxable.

Q 17. Do I need to pay GST for the service provided by bankers for an agricultural loan?

Ans: No, an individual is not liable to pay GST for the services provided by the bank for an agricultural loan up to Rs. 3 lakh. In case the credit limit exceeds Rs. 3 lakh, the bank may charge GST which one is liable to pay.

Q 18. I have surplus production of paddy this year which I can't store in my home and even can't sale in the market due to lower prices. Do I need to pay GST for storing my produce in the warehouse?

Ans: No, the storage and warehousing services do not attract any GST.

Q 19. I have given my soil sample for testing in soil testing laboratory in a state agricultural university/laboratory of the state department of agriculture or any KVK having such facility. Do, I need to pay GST for availing their services?

Ans: No, you are not liable to pay GST for testing your soil sample from any government agency. But a private laboratory may tax you for their services if they are registered under GSTN.

Q 20. Can an ahartiya in the agricultural market though registered under APMC and having an annual turnover of Rs. 20 lakh and above collect GST for his services to farmers?

Ans: No, neither an ahartiya nor any commission agent nor APMC can collect any GST from the farmers for their services to him

Q 21. Do the oilcake and other solid residues used to feed cattle are included under GST?

Ans: Yes, Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil/ groundnut oil/ vegetable fats or oils are taxable @ 5 percent while cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake are non-taxable events under GST.

Q 22. Can a contractor supplying labour for agricultural purpose to a farmer collect GST for providing his services to the farmer?

Ans: No, supplying of labour service for agricultural purpose is not a taxable event under GST and hence, a contractor can't collect GST from farmers for providing his services.

Q 23. An input supplier registered under GSTN is collecting GST from me in addition to maximum retail price (MRP) on selling pesticide/ plant hormone/ fertilizer etc. Should, I pay above MRP?

Ans: No. You need not pay anyone above MRP as MRP includes all taxes and costs in it.

Q 24. As a farmer, I am convinced that, certain supplies under GST would be costlier and certain would be cheaper for me. But, do I need to pay higher for the adoption of new technologies after GST implementation?

Ans: Yes, you need to pay a higher price for adopting new technologies after GST implementation as research and development services taxable @ 18 percent in GST framework. Therefore, generation of new technologies become costlier with GST and hence its price.

Q 25. I am a large farmer and have orchards for fruits. My annual turnover exceeds Rs. 20 lakh. Do I need to register for GSTN and pay tax?

Ans: Any person dealing with exempted goods or services having turnover even above Rs. 20 lakh need not register under GSTN. So he/she need not liable to pay tax.

Q 26. A farmer's producer organization (FPO) is supplying agricultural produce to a special economic zone (SEZ). Does it need registration?

Ans: Yes, the FPO need to register under GSTN as all exports and supplies to SEZs and SEZ units would be zero-rated.

Tax Rates for Important Agricultural Inputs and Services post-GST Implementation

A) Tax Rates for Agricultural Inputs (Goods)

S. No.	Agricultural Services		GST Rates (%)
1.	Seeds	Unbranded	Exempted
		Branded	Not defined
2.	Organic manure	Unbranded	Nil
		Branded	5
3.	Chemical fertilizers	NPK	5
		Bio-fertilizers	Not defined
		Micronutrient	12
4.	Plant protection chemicals (Insecticides, rodenticides, fungicides, herbicides, anti-sprouting)		18
5.	Plant growth regulators		18
6.	Irrigation equipments (Electrical pumps and oil engines)		12
7.	Land preparation equipments	Manually operated/ Animal driven	12
		Power-driven	12
8.	Plant protection equipments (Sprayers, duster, power- operated sprayers)		12
9.	Harvesting and threshing equipment (Reaper, mover & harvester)		12
10.	Tractor & Power Tiller		12
11.	Cattle feed (Grass, hay, straw, husk of pulses, concentrates & additives)		Nil
12.	Oil cakes & other solid residues		5
13.	Feed from food industry		5
14.	Veterinary medicines		5

B) Tax Rates for Agricultural Inputs (Services)

S. No.	Agricultural Services	GST Rates (%)
1.	Agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;	Nil

2.	Supply of farm labour;	Nil
3.	Processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;	Nil
4.	Renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;	Nil
5.	Loading, unloading, packing, storage or warehousing of agricultural produce;	Nil
6.	Agricultural extension services;	Nil
7.	Services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.	Nil
8.	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil
9.	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination	Nil
10.	Services by way of transportation by rail or a vessel from one place in India to another like a) agricultural produce; b) milk, salt and food grain including flours, pulses and rice; and c) organic manure.	Nil
11.	Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; b) milk, salt and food grain including flour, pulses and rice; c) organic manure	Nil
12.	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil
13.	Services of Insurance like-a) Cattle Insurance under Swarna Jayanti Gram Swarozgar Yojna; b) Agricultural Pumpset and Failed Well Insurance; c) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, d) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana); e) Pilot Scheme on Seed Crop Insurance; f) Coconut Palm Insurance Scheme;	Nil
14.	Services by a veterinary clinic in relation to health care of animals or birds.	Nil
15.	Carrying out an intermediate production process as job work in relation to the cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil
16.	Services by way of slaughtering of animals.	Nil
17.	Research and development services (Consultancy services)	18%

	<ul style="list-style-type: none">• Research and experimental development services in natural sciences• Research and experimental development services in engineering and technology• Research and experimental development services in medical sciences and pharmacy.• Research and experimental development services in agricultural sciences. <p>Interdisciplinary research services.</p> <ul style="list-style-type: none">• Interdisciplinary research and experimental development services. <p>Research and development originals</p> <ul style="list-style-type: none">• Research and development originals in pharmaceuticals• Research and development originals in agriculture• Research and development originals in biotechnology• Research and development originals in computer-related sciences• Research and development originals in other fields n.e.c. <p>Veterinary services</p> <ul style="list-style-type: none">• Veterinary services for pet animals & livestock• Other veterinary services n.e.c.	
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