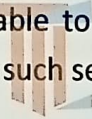




**TO WHOMSOEVER IT MAY CONCERN**

We, Intralegem, a Partnership Law Firm, having its office at C-4, Plot No. 191, Gyan Khand-1, Indirapuram, Ghaziabad, Uttar Pradesh 201014 ("Intralegem") declare that Intralegem is exempted from obtaining GST registration since engaged in supply of such services, the total tax on which is liable to be paid on reverse charges basis by the recipient of such services.



Intralegem  
Advocates & Solicitors

**For Intralegem**

  
Navin B. Singh

Navin B. Singh  
(Partner)

Date: 10.06.2023

Place: Ghaziabad

**Decisions taken on Services at 20<sup>th</sup> GST Council Meeting on 5 August, 2017**

| S. No. | Description of service  | From  | To                |
|--------|---|---|-------------------|
| 1.     | Job work services in respect of the textiles and textile products (including MMF yarn, garments, made-ups, etc. falling in Chapters 50 to 63)   | 18%/5%  | 5%                |
| 2      | Services by way of printing of newspapers, books (including Braille books), journals and periodicals where only content is supplied by the publisher and the physical inputs including paper used for printing belongs to the printer | 18% with full ITC   | 12% with full ITC |
| 3      | Services by way of printing of newspapers, books (including Braille books), journals and periodicals using physical inputs owned by others (including an unregistered publisher/supplier)   | 18% with full ITC   | 5% with full ITC  |
| 4      | Works contract services provided to Government, local authority or governmental authority and in respect of post-harvest storage infrastructure for agricultural produce, mechanized food grain handling system                       | 18% with full ITC   | 12% with full ITC |
| 5      | Margin/commission payable to Fair Price Shop Dealers by Central/ State Governments  | 18% with full ITC   | Nil               |
| 6      | Admission to planetarium  | 28% with full ITC   | 18% with full ITC |
| 7      | Rent-a-cab service  | Allowed option of 12% GST with full ITC. 5% GST with no ITC will also continue  |                   |
| 8      | Goods Transport Agency Service (GTA)  | Allowed option of 12% GST with full ITC under forward charge. 5% GST with no ITC will also continue. (However, the GTA has to give an option at |                   |



|    |   |                                 |
|----|---|---------------------------------|
| 9  | In case of small house-keeping service providers (plumbers/carpenters) providing services through Electronic Commerce Operators (ECO), liability to pay GST placed on ECO Partnership firm or a firm includes LLP ( Limited liability Partnership) for the purposes of levy (including exemption therefrom) of GST on legal services.   | the beginning of financial year |
| 10 | To clarify that legal services (including representational services) provided by an individual advocate or a senior advocate or a firm of advocates (including LLP) provided to a business entity in taxable territory are covered under reverse charge mechanism   |                                 |
| 12 | Goods required by FIFA and Services provided by and to FIFA and its subsidiaries in connection with FIFA U-17 World Cup to be hosted in India in 2017 shall be exempted from GST  |                                 |
| 13 | New crop insurance schemes <b>Pradhan Mantri Fasal Bima Yojana (PMFBY)</b> introduced from Kharif 2016-17 in place of National Agricultural Insurance Scheme (NAIS) and Modified National Agricultural Insurance Scheme (MNAIS), and <b>Restructured Weather Based Crop Insurance Scheme (RWCIS) introduced</b> in place of Weather Based Crop Insurance Schemes, shall be extended exemption from GST. |                                 |