

- Notification 32-Central Tax(Rate) dated 13<sup>th</sup> October, 2017 amends Notn No. 12/2017-Central tax (Rate) on exemption of services; Following Services exempted
  - Supply of services by Govt Entity to CG, SG, UT, LA against consideration in the form of grants
  - Services provided by a GTA to an unregistered person, including an unregistered casual person
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**SJ Ball**



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