

Ref-Jan/GST/08

Date: 30/01/2019

To,  
GST Cell  
Office of PFA, HQ  
G.M. Building  
West Central Railway  
Jabalpur (MP)

Subject: GST on Registration Fee from Pharmaceutical Firms  
Ref: WCR/HQ/H/S/0504/Registration Fees dated 29.01.2018

Sir,

In respect of query raised in the above referred letter, it is evident from the document provided that said service being provided involves transaction value of Rs.5000, hence can be categorized as exempt service.

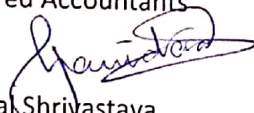
As per Entry No.9 of Notification No. 12/2017- Central Tax (Rate) dated 28th June, 2017 following service shall be exempt from GST:-

- Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees .....

Provided that in case where continuous supply of service, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year

For any further query, you may write back to us.

For , Rahul & Co.  
Chartered Accountants

  
Dhawal Shrivastava  
(Authorized Signatory)