

Ref-March/GST/03

Date: 15/03/2019

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

Subject: GST exemption on renting of pond for the purpose of Fisheries activity.
Ref: - T-4/M/Katni Dated 09/03/2019.

Sir,

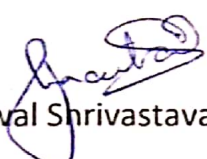
With reference to the subject cited above, service of leasing of pond for the purpose of Fisheries activity can be categorised under SAC code 9986 "Support Services to Agriculture, Forestry, Fishing, animal husbandry" which is currently exempt to from GST.

Also as per a decided case between Department of Fisheries Vs Commissioner of Central Excise & Service Tax (CESTAT Delhi) dated 11/07/2018, Leasing of water bodies for fishing purposes is same as leasing of vacant land for aquaculture and therefore, same is fully covered under the exclusion clause of Section 65 of the Finance Act, 1994 and hence not leviable to Service tax.

Hence based on the above decided case and entry no. 54 of Notification No. 12/2017-Central Tax (Rate) , service of leasing of pond for the purpose of Fisheries activity shall be exempt from GST.

For , Rahul & Co.

Chartered Accountants


Dhawal Shrivastava

(Authorized Signatory)