

# Airports Authority of India

No-AAI/CHQ/GST Query/FAQ/01

Date-18.07.17

## Reply to GST Query

SL NO	GST QUERY	Reply
1	what will be GST rate for <b>sale of Tender paper of Rs 500.00</b>	Yes, GST is applicable on Sale of Tender and should attract 12% (for printed materials) in absence of anything mentioned to the contrary. Classification is not yet clear.
2	what will be GST rate for <b>dormitory charges</b> per day is Rs 700/-(i.c tax) per person	Rate for Guest house will depend upon Declared Tariff: - if Rate per Unit of Accommodation per day is less than Rs. 1000 then Rate will be NIL. - If Rs. 1000 or more but less than 2500 then Rate will be 12% - if Rs. 2500 or more but less than 7500 Rate will be 18%. -if Rs. 7500 or more than rate will be 28%.
3	what will be GST rate for <b>dormitory charges/Rest room</b> per day is Rs 100/-(i.c tax) per Employee	
4	what will be GST rate for <b>Retiring /Rest room per day per bed</b> is Rs 1000/-(i.c tax) per passenger	
5	what will be GST rate for <b>Retiring /Rest room two bed occupancy</b> is Rs 2000/-(i.c tax)per passenger	
6	what will be GST rate for <b>Film shooting</b> per hour in side the Airport @ Rs 33040/- (i.c tax) per hour	
7	what will be GST rate for <b>penalty</b> in the Airport @ Rs 500/- (i.c tax) per case	The GST rate for renting of immovable property is 18%.  No GST is to levied on penalty payable under violation of any law.
8	what will be GST rate for <b>penalty</b> in the Airport @ Rs 1000/- (i.c tax) per case	
9	what will be GST rate for <b>Manpower supply to AAI by a unregistered dealer and registered dealer and effect of RCM</b>	1) GST shall be levied by Registered person. 2) Otherwise for unregistered dealer it shall be on reverse charge and payable by AAI.
10	what will be the provision of TDS U/S 51 of GST i.r.o AAI when TDS 1% is to be deducted on what type of contracts/payments	Provision of section 51 & 52 has been postponed by the Govt. As per Section 51 of CGST Act, Govt. <b>may</b> mandate GST TDS @ 1%. As of now, no such notification has been issued by the Govt. WCT(TDS) is no longer there in GST - it may be notified later.
11	what will be the GST rate in case of <b>sale of scrap</b> by MSTC	The GST rate depends on the type of material/item sold as scrap. Rate of the item will be applicable even on selling as scrap. Please also specify eralier practice in this regard.

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12	what will be the GST rate in case of Auction of <b>old vehicle</b> by MSTC	The GST rate depends on the type of material/item sold in auction. Rate of the item will be applicable even on selling under auction.
13	what will be the GST rate in case of Auction of <b>old building structure</b> by MSTC ?	
14	what will be the GST rate in case of Auction of <b>Electrical Installation</b> by MSTC ?	
15	Whether any abatement is available under GST for any services i.e. work contract on original works & R & M works, rent a cab etc.?	Abatement concept is removed from service tax as different rates for services are now specified. Tax will be charged at full rate as prescribed.
16	Whether Input tax credit (ITC) is available under GST for services i.e. work contract on original works & R & M works, rent a cab etc.?	1.)No ITC is available on rent-a-cab services 2.)ITC is not available on Work Contact service except on plant & machinery items.
17	Whether State Labour Cess is applicable under GST ?	It is not covered under GST. Further levy of state cesses needs to be checked on website of particular state.
18	Whether State WCT is applicable under GST ?	State WCT(TDS) is no longer there in GST - it may be notified later.
19	Revenue share /Royalty being paid by Flamingo Duty Free shop @ 42% and requested them to reduce the revenue share by 1.26% due to increase in S tax rate from 15% to 18% under GST. What will be impact of GST?	Due to change in rate of taxes revenue share of AAI cannot be reduced as revenue share has been decided as per agreement.
20	An immovable property has been rented out for Rs. 10 lacs p.a. & Threshold limit is Rs. 20 lacs, whether GST shall be applicable, if there is no other income. Whether GSTIN will be required? Kindly provide the clause of GST Act for the same.	The GST rate for renting of immovable property is 18%. However it is subject to certain conditions: 1.) No GST is to levied if the property is used for residential purposes. 2.) In case of Immovable property location of property will be the Place of Supply and CGST+SGST will be charged . Registration will be required total receipts of the supplier exceeds Rs. 20 lakhs. 3.) Owner has no liability to obtain GSTIN as receipt is below 10 lakh then the tenant has to pay GST under reverse charge.

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21	what will be GST rate for <b>visitor entry ticket</b> Rs 60/-(i.c tax) per person	GST will be applicable @ 18%
22	what will be GST rate for <b>Commercial Airport Entry pass</b> per person in side the Airport @ Rs 25300/- (i.c tax) per year	GST will be applicable @ 18%
23	what will be GST rate for <b>vehicle permit pass</b> (ADP) per person in side the Airport @ Rs 245/- (i.c tax) per year	GST will be applicable @ 18%
24	what will be GST rate for <b>Reception counter</b> in the Airport @ Rs 4720/- (i.c tax) per day	GST will be applicable @ 18%
25	what will be GST rate for <b>3 days Entry pass</b> per person inside the Airport @ Rs 50/- (i.c tax)	GST will be applicable @ 18%
26	What procedure is to be followed for the daily cash collected by AAI for the services like Visitors admission ticket, issue of commercial passes etc.?	If collected from unregistered person and the recipient does not require such invoice, then AAI shall issue a consolidated tax invoice for such services at the close of each day in respect of all such services provide each transaction in value does not exceed Rs. 200 wheein separate invpice shall be required.
27	As per verdict of Kerala High Court UDF rates of Cochin International Airport is exclusive of service tax ,in this present scenario is GST to be collected on UDF ?	GST on UDF is applicable @ 18%.