



To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioner of Central Tax (All) / The Principal Director Generals/ Director Generals (All) Madam/Sir, Subject: Clarifications regarding applicability of GST on certain services – reg. Based on the recommendations of the GST Council in its 52nd meeting held on 7th October, 2023, at New Delhi, clarification, with reference to GST levy, related to the following issues are being issued through this circular. Whether ‘same line of business’ in case of passenger transport service and renting of motor vehicles includes leasing of motor vehicles without operators. Whether GST is applicable on reimbursement of electricity charges received by real estate companies, malls, airport operators etc. fro.....