

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

RAJYA SABHA

UNSTARRED QUESTION NO. 2769

**TO BE ANSWERED ON TUESDAY THE 20TH MARCH , 2018
PHALGUNA 29, 1939 (SAKA)**

EXEMPTION OF FILM FROM GST

2769. SHRI VIVEK K. TANKHA:

Will the Minister of FINANCE be pleased to state:

(a) whether the State/Central Government can exempt films as defined under section 2(dd) of The Cinematograph Act, 1952 from payment of CGST/SGST;

(b) if so, under what policy/notification can the State/Central Government exempt films from paying GST; and

(c) how many films were exempted from paying GST w.e.f. 01.07.2017, the details thereof?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a) and (b): Under section 11 of the CGST Act/ 6 of the IGST Act and the respective sections under the SGST Acts, where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the GST Council, by notification or special order in each case, exempt goods or services or both of any specified description from the whole or any part of the tax leviable thereon with effect from such date as may be specified in such notification. Thus, the State/Central Government can exempt films as defined under section 2(dd) of the Cinematograph Act, 1952 from payment of CGST/SGST, on the recommendations of GST Council.

(c):No films have been exempted from GST w.e.f. 01.07.2017.
