



# SAGAR CEMENTS LIMITED

SCL:SEC:NSE:BSE:2017-18

30th August 2017

The National Stock Exchange of India Ltd.,  
"Exchange Plaza", 5<sup>th</sup> Floor  
Bandra – Kurla Complex  
Bandra (East)  
**Mumbai – 400 051**

The Secretary  
BSE Limited  
P J Towers  
Dalal Street  
**Mumbai – 400 001**

**Symbol: SAGCEM**  
**Series: EQ**

**Scrip Code: 502090**

Dear Sirs

**Press Advertisement for despatch of Annual Reports to the Shareholders**

Pursuant to Regulation 30 read with Para/Event 12 of Schedule III Part A para A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith a copy of the press advertisement issued by us in respect of our recent despatch of Annual Report for the year ended 31<sup>st</sup> March 2017, which, inter-alia containing the Notice of the 36<sup>th</sup> Annual General Meeting of the company to be held on Friday, the 22<sup>nd</sup> September, 2017.

Thanking you

Yours faithfully  
For Sagar Cements Limited

  
R. Soundararajan  
Company Secretary



**Registered Office :** Plot No. 111, Road No.10, Jubilee Hills, Hyderabad - 500 033

Phone : +91-40-23351571, 23356572 Fax : +91-40-23356573 info@sagarcements.in www.sagarcements.in

CIN : L26942TG1981PLC002887



**ITI Limited**  
Regional Office, Hyderabad.  
EOI -AUG-03/2017-18  
REF: ITI/HYD/MKTG/EOI/TCIL/MSME/ADV.  
Dated 28-08-2017  
EOI for "Cloud Computing Services  
for Promotion of ICT in MSME Sector.  
a) Last date for submission of  
EOI on 07-09-2017 at 15.00 at ITI  
b) Opening of EOI is on 07-09-2017  
@ 15.30 at ITI  
  
For details please contact  
Ph.no.040-2326253/75 and visit  
www.itiltd-india.com and  
www.eprocure.gov.in/publish/app.  
CRM, RO-Hyderabad

**NEHA INTERNATIONAL LIMITED**  
501, Manbhumi Jade Towers, Rajbhavan Road, Somajiguda, Hyderabad - 500082.  
CIN NO: L01122TG1993PLC015987  
Website: www.nehainternational.com  
**NOTICE FOR BOARD MEETING**  
Pursuant to the provisions of Companies Act, 2013 and Regulation 29 read with Regulation 47 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, Notice is hereby given that a Meeting of the Board of Directors of the Company is scheduled to be held on SATURDAY, the 2nd day of September, 2017 at 03.30 P.M. at the Registered office of the Company, at Hyderabad. inter-alia to consider, approve and take on record the Audited Consolidated Financial results of the company for the quarter and year ended on 31st March, 2017.  
Pursuant to this, according to the Code of conduct of the company framed in accordance with the SEBI (Prohibition Of Insider Trading), Regulations, 2015 the Company has decided Trading Window shall remain closed from 27th August, 2017 to 4th September, 2017 (both days inclusive).  
Place: Hyderabad  
Date : 26th August, 2017  
  
For NEHA International Limited  
Sd/- G. Vinod Reddy  
Chairman & Managing Director

**SAGARSOFT (INDIA) LIMITED**  
CIN: L72200TG1996PLC023823  
Registered Office: Plot No.111, Road No.10, Jubilee Hills, Hyderabad - 500 033  
Ph : +91-40-67191000, Fax : +91-40-23543811  
e-mail: info@sagarsoft.in Website: www.sagarsoft.in  
**Notice of 21st Annual General Meeting and E-Voting Information**  
NOTICE is hereby given that the 21st Annual General Meeting (AGM) of the members of Sagarsoft (India) Limited will be held on Friday, the 22nd September, 2017 at 10.00 a.m. at Hotel Golkonda, Masab Tank, Hyderabad-500 028 to transact the businesses as detailed in the Notice of AGM dated 2nd August 2017, which has been posted together with the Audited Financial Statements of the company for the year ended 31st March, 2017 and the Reports of Board of Directors and Auditors thereon to all the members at their postal addresses or e-mailed at e-mail addresses or e-mailed at e-mail addresses registered with the Company/Depository Participant, as the case may be. The despatch of the Notice was completed on August 24, 2017.  
NOTICE is further given that pursuant to the provisions of Section 91 of the Companies Act, 2013 read with Rule 10 of Companies (Management and Administration) Rules, 2014, the Register of Members and Share Transfer Books of the Company will remain closed from 16th September 2017 to 22nd September 2017 (both days inclusive) for the purpose of determining members eligible for participation in voting on the resolutions contained in the Notice of the AGM.  
Pursuant to Section 108 of the Companies Act 2013 read with Rule 20 of the Companies (Management and Administration) Rules 2014 as amended, the Company is pleased to provide e-voting facility to the members to enable them to exercise their right to vote by electronic means in respect of businesses to be transacted at the 21st Annual General Meeting. The members may cast their vote electronically through e-voting system of M/s.Karvy Computershare Private Limited (Karvy) from a place other than venue of AGM (remote e-voting). All the members are informed that:  
1. The businesses as stated in the Notice of 21st AGM may be transacted through voting by electronic means;  
2. The remote e-voting shall commence on Monday, 18th September 2017 at 9.00 a.m. (IST) and end on Thursday, 21st September 2017 at 05.00 p.m. (IST).  
3. The cut-off date for determining the eligibility to vote by electronic means or at AGM is Friday, 15th September 2017.  
4. Any person, who acquires shares of the company and becomes a member after despatch of the Notice of AGM and holding shares as of the cut-off date i.e., Friday, 15th September 2017, may obtain the login ID and password by sending a request at [evoting@karvy.com](mailto:evoting@karvy.com). The detailed procedure for obtaining user ID and password is also provided in the notice of the meeting which is available on the Company's and Karvy's website. However, if a person is already registered with M/s.Karvy Computershare Private Limited for e-voting then existing user ID and password can be used for casting vote.  
5. Remote e-voting shall not be allowed beyond 21st September 2017 after 5.00 p.m. (IST).  
6. Members may note that:  
(a) The remote e-voting module shall be disabled by Karvy after the aforesaid date and time for voting and the remote e-voting shall not be allowed beyond the specified period.  
(b) Once the vote on a resolution is cast by a member, he shall not be allowed to change it subsequently.  
(c) The facility for voting through ballot paper shall be made available at the AGM. However, those members who have already cast their vote prior to the AGM shall not be entitled to cast their vote again at the AGM, though they can attend the AGM;  
(d) A Member can opt for only single mode of voting i.e. either through Remote e-voting or post or through voting at the AGM. If a Member casts votes by more than one mode then voting, if any, cast through Remote e-voting shall prevail; and  
(e) A person whose name is recorded in the register of members or in the register of beneficial owners maintained by the Depositories as on the cut-off date only shall alone be entitled to avail the facility of remote e-voting or voting at the AGM through ballot paper.  
The Annual Report for the year 2016-17 and the Notice of 21st AGM is available on the Company's website <http://www.sagarsoft.in> and also on the website of Karvy at <https://evoting.karvy.com>. The shareholders, who wish to receive physical copies of the Annual Report, may e-mail their request to the company at [rajareddy.j@sagarsoft.in](mailto:rajareddy.j@sagarsoft.in) or to Registrar and Transfer Agent of the company viz., M/s.Karvy Computershare Private Limited at [inward.ris@karvy.com](mailto:inward.ris@karvy.com).  
The company has appointed B S S & Associates, Practicing Company Secretaries (Unique Code of Partnership Firm: P2012AP02600), as the "Scrutinizer" to scrutinize the remote e-voting process and voting process at the AGM in a fair and transparent manner.  
For detailed instructions pertaining to electronic voting, members may please refer to the instructions in the Notice of AGM or visit <https://evoting.karvy.com>.  
In case of any queries or grievances pertaining to e-voting procedure, members may refer the Frequently Asked Questions (FAQs) for members available at the downloads section of <https://evoting.karvy.com> or may contact:  

|                 |                                                                                                                                            |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Name            | Shri G.Ramesh Desai                                                                                                                        |
| Designation     | Manager                                                                                                                                    |
| E-mail          | <a href="mailto:inward.ris@karvy.com">inward.ris@karvy.com</a>                                                                             |
| Address         | M/s.Karvy Computershare Private Limited Karvy Selenium Tower B, Plot 31-32, Gachibowli Financial District, Nanakramguda, Hyderabad-500 032 |
| Contact details | Phone: 040 - 67161500 Toll Free No.1800-3454-001                                                                                           |

  
For and on behalf of Sagarsoft (India) Limited  
Sd/-  
J.Raja Reddy  
Company Secretary  
Membership No.A31113  
Place: Hyderabad  
Date : August 28, 2017

**SAGAR CEMENTS LTD.**  
CIN: L26942TG1981PLC002887  
Regd. Office: Plot No.111, Road No.10, Jubilee Hills, Hyderabad-500 033  
Tel.No. : +91-40-23351571 Fax No. : +91-40-23356573  
E-mail: info@sagarcements.in Website: www.sagarcements.in  
**Notice of 36th Annual General Meeting and E-Voting Information**  
NOTICE is hereby given that the 36th Annual General Meeting (AGM) of the members of Sagar Cements Limited will be held on Friday, the 22nd September, 2017 at 4.00 p.m. at Hotel Golkonda, Masab Tank, Hyderabad-500 028 to transact the businesses as detailed in the Notice of AGM dated 27th July 2017, which has been posted together with the Audited Stand-alone and Consolidated Financial Statements of the company for the year ended 31st March, 2017 and the Reports of Board of Directors and Auditors thereon to all the members at their postal addresses or e-mailed at e-mail addresses registered with the Company/Depository Participant, as the case may be. The despatch of the Notice was completed on August 26, 2017.  
NOTICE is further given that pursuant to the provisions of Section 91 of the Companies Act, 2013 read with Rule 10 of Companies (Management and Administration) Rules, 2014 and Regulation 42 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations 2015, the Register of Members and Share Transfer Books of the Company will remain closed from 16th September 2017 to 22nd September 2017 (both days inclusive) for the purpose of determining members eligible for participation in voting on the resolutions contained in the Notice of the AGM and for dividend, if declared thereat.  
Pursuant to Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations 2015 and Section 108 of the Companies Act 2013 read with Rule 20 of the Companies (Management and Administration) Rules 2014 as amended, the Company is pleased to provide e-voting facility to the members to enable them to exercise their right to vote by electronic means in respect of businesses to be transacted at the 36th Annual General Meeting. The members may cast their vote electronically through e-voting system of M/s.Karvy Computershare Private Limited (Karvy) from a place other than venue of AGM (remote e-voting). All the members are informed that:  
1. The businesses as stated in the Notice of 36th AGM may be transacted through voting by electronic means;  
2. The remote e-voting shall commence on Monday, 18th September 2017 at 9.00 a.m. (IST) and end on Thursday, 21st September 2017 at 05.00 p.m. (IST).  
3. The cut-off date for determining the eligibility to vote by electronic means or at AGM is Friday, 15th September 2017.  
4. Any person, who acquires shares of the company and becomes a member after despatch of the Notice of AGM and holding shares as of the cut-off date i.e., Friday, 15th September 2017, may obtain the login ID and password by sending a request at [evoting.karvy.com](mailto:evoting.karvy.com). The detailed procedure for obtaining user ID and password is also provided in the notice of the meeting which is available on the Company's and Karvy's website. However, if a person is already registered with M/s.Karvy Computershare Private Limited for e-voting then existing user ID and password can be used for casting vote.  
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(a) The remote e-voting module shall be disabled by Karvy after the aforesaid date and time for voting and the remote e-voting shall not be allowed beyond the specified period.  
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(c) The facility for voting through ballot paper shall be made available at the AGM. However, those members who have already cast their vote prior to the AGM shall not be entitled to cast their vote again at the AGM, though they can attend the AGM;  
(d) A Member can opt for only single mode of voting i.e. either through Remote e-voting or post or through voting at the AGM. If a Member casts votes by more than one mode then voting, if any, cast through Remote e-voting shall prevail; and  
(e) A person whose name is recorded in the register of members or in the register of beneficial owners maintained by the Depositories as on the cut-off date only shall alone be entitled to avail the facility of remote e-voting or voting at the AGM through ballot paper.  
The Annual Report 2016-17 and the Notice of 36th AGM is available on the Company's website <http://www.sagarcements.in> and also on the website of Karvy at <https://evoting.karvy.com>. The shareholders, who wish to receive physical copies of the Annual Report, may e-mail their request to the company at [soundararajan@sagarcements.in](mailto:soundararajan@sagarcements.in) or to Registrar and Transfer Agent of the company viz., M/s.Karvy Computershare Private Limited at [inward.ris@karvy.com](mailto:inward.ris@karvy.com).  
The company has appointed B S S & Associates, Practicing Company Secretaries (Unique Code of Partnership Firm: P2012AP02600), as the "Scrutinizer" to scrutinize the remote e-voting process and voting process at the AGM in a fair and transparent manner.  
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In case of any queries or grievances pertaining to e-voting procedure, members may refer the Frequently Asked Questions (FAQs) for members available at the downloads section of <https://evoting.karvy.com> or may contact:  

|                 |                                                                                                                                            |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Name            | Shri G.Ramesh Desai                                                                                                                        |
| Designation     | Manager                                                                                                                                    |
| E-mail          | <a href="mailto:inward.ris@karvy.com">inward.ris@karvy.com</a>                                                                             |
| Address         | M/s.Karvy Computershare Private Limited Karvy Selenium Tower B, Plot 31-32, Gachibowli Financial District, Nanakramguda, Hyderabad-500 032 |
| Contact details | Phone: 040 - 67161500 Toll Free No.1800-3454-001                                                                                           |

  
For and on behalf of Sagar Cements Limited  
Sd/-  
R.Soundararajan  
Company Secretary  
Membership No.F4182  
Place: Hyderabad  
Date : August 28, 2017

**KARNATAKA BANK LIMITED**  
(Regd. & Head Office Mangalore)  
Your Family Bank. Across India  
Branch-UppalKalan: # 5-71/14, Plot No. 663, S.L.N Arcade, Warangal Highway, Uppal Kalan, Hyderabad - 500 082. CIN: L05110KA1924PLC001128  
Ph: 040 27205065  
Email: [uppalakalan@ktkbank.com](mailto:uppalakalan@ktkbank.com)  
Website : [www.karnatakabank.com](http://www.karnatakabank.com)  
**GOLD LOAN AUCTION NOTICE**  
The following persons who have availed loans against pledge of gold ornaments have not repaid the amount inspite of our demand notices. Therefore, please take notice that if the principle/ interest and other charges are not paid on or before 11-09-2017 the pledged ornaments will be publicly auctioned on 12-09-2017 at 3.30 pm in the Bank's premises subjected to rules and regulations of the Bank.  
The Bank reserves the right to cancel/ postpone the auction to any other convenient date without further notice and assigning reasons thereof.  

| Sl. No. | Name of the Borrower | Gold Loan A/c No. & Date       | Liability-Interest from 27.08.2017 |
|---------|----------------------|--------------------------------|------------------------------------|
| 1       | Srinivas K           | 8057002000142001 dt 14-10-2016 | 42536/-                            |
| 2       | Srinivas K           | 8057002000146601 dt 08-03-2017 | 54926/-                            |
| 3       | Srinivas K           | 8057002000155201 dt 30-05-2017 | 28602/-                            |
| 4       | Mani Kotla           | 8057002000142901 dt 26-10-2016 | 122564/-                           |

  
Date: 28-08-2017  
Place: Hyderabad  
Assistant General Manager  
Regional Office, Karnataka Bank Ltd.

**S R NAGAR BRANCH,2 A VENGALA RAO NAGAR S R NAGAR MAIN ROAD, S R NAGAR HYDERABAD, TELANGANA 500038**  
**DEMAND NOTICE UNDER SARFAESI ACT**  
Notice under Sec.13(2) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002  
Whereas at the request of you (below mentioned borrowers), Indian Bank, S R NAGAR BRANCH has granted SOD Loan against schedule property creating security interest in favour of the Bank. The particulars of property mortgaged by you by way of deposit of title deeds creating security interest in favour of the Bank are mentioned hereunder. As you have failed to discharge the debt due to the Bank, the below mentioned loan account has been classified as Non-performing Assets as per the guidelines issued by the Reserve Bank of India. As the Demand Notices sent to you by Registered Post calling upon you to discharge the debt due to Bank were returned, unserved, we are issuing this notice through paper publication.  
**Name of the Borrower and Address:1.Borrower & Mortgage: LK Infra N Tech Prop: Sri L. Yashwanth Plot No.102, Road No.6 Vaishnavi Moulthika Apartments, Maruthi Nagar, Hyderabad-500060. ALSO AT LK Infra N Tech Prop:Sri L. Yashwanth Shop No.502 Sai Bhavana Heights, Nagole, Hyderabad-Telangana 500068. ALSO AT LK Infra N Tech Prop: Sri L. Yashwanth D No.1-5-730, Flat No.101 Sai Nilayam Apartments Opp:Maruthi Nagar Community Hall Kothapet, Hyderabad-500060 2.Guarantor:Sri Venkata Rama Rao Manyam H.no.1-2-63, Plot no.4 Saphragiri Colony Kothapet, Saroor Nagar,Hyderabad 500060.**  
**Demand Notice Dt:01.08.2017 Nature of facility:SOD A/c 6496403331**  
**Out standing amount:Rs.24,00,302.00/-** as on 31.07.2017 +further interest thereon.  
**Description of property:**All that Residential open plot bearing no E2 in survey nos 147 & 148, admeasuring land area of 200 sq yds,situated at Bagath Uppal Village ,Medchal Malkajgiri District,belonging to Sri L.Yashwanth,S/O Sri. L.Maheshwar,Boundaries as per the document North: Plot no.E1, South: Plot no.E3,East: 30'Wide Road,West: Plot no E5  
If you/the aforementioned persons fail to repay the above mentioned amount due by you with future interest and incidental expenses, costs as stated above in terms of this notice under Section 13 (2) of SARFAESI Act, within 60 days from the date of this notice, the Bank will exercise all or any of the rights detailed under Sub-section (4) of Section 13 of SARFAESI Act and other applicable provisions of the said Act. This notice is without prejudice to the Bank's right to initiate such other actions or legal proceedings, as it deem necessary under any other provisions of law.  
Place: Hyderabad, Date: 28.08.2017 AUTHORISED OFFICER,INDIAN BANK

**"IMPORTANT"**  
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**S R NAGAR BRANCH,2 A VENGALA RAO NAGAR S R NAGAR MAIN ROAD, S R NAGAR HYDERABAD, TELANGANA 500038**  
**DEMAND NOTICE UNDER SARFAESI ACT**  
Notice under Sec.13(2) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002  
Whereas at the request of you (below mentioned borrowers), Indian Bank, S R NAGAR BRANCH has granted SOD Loan against schedule property creating security interest in favour of the Bank. The particulars of property mortgaged by you by way of deposit of title deeds creating security interest in favour of the Bank are mentioned hereunder. As you have failed to discharge the debt due to the Bank, the below mentioned loan account has been classified as Non-performing Assets as per the guidelines issued by the Reserve Bank of India. As the Demand Notices sent to you by Registered Post calling upon you to discharge the debt due to Bank were returned, unserved, we are issuing this notice through paper publication.  
**Name of the Borrower and Address:1.Borrower & Mortgage: M/s Sidhi Traders Prop: Sri. Manyam Venkata Rama Rao S/o Raghaviah Shop.No.4,Plot No.14,Road No.1 Ramakrishnapuram,Hyderabad Telangana 500060. ALSO AT M/s Sidhi Traders Prop: Sri. Manyam Venkata Rama Rao S/o Raghaviah H No.1-2-63,Plot No.4,Sapthagiri Colony, Kothapeta, Hyderabad Telangana 500063. 2.Guarantor:Sri M.Venkatesh S/o Sri.Yelliah 12, 2-644,Mandula Guda Gundimalkapur, Asif Nagar,Humayunnagar,Hyderabad Telangana 500028. Demand Notice Dt:01.08.2017 Nature of facility:SOD A/c no. 6497927252**  
**Out standing amount:Rs.17,20,697/-** as on 31.07.2017 + further interest thereon.  
**Description of property:**All that piece and parcel of residential land bearing Plot No.116 admeasuring 194 Sq Yds in Sy.No. 209, 21 part,215 and 217 situated at Venikatadri Nagar, Annamagall Highway Mandal, LB Nagar Municipality, R.R.Dist.Boundaries :North: By 20 ft Wide Road, South: By Plot no.115 East:By Plot No.117, West:By Neighbours Plot.  
If you/the aforementioned persons fail to repay the above mentioned amount due by you with future interest and incidental expenses, costs as stated above in terms of this notice under Section 13 (2) of SARFAESI Act, within 60 days from the date of this notice, the Bank will exercise all or any of the rights detailed under Sub-section (4) of Section 13 of SARFAESI Act and other applicable provisions of the said Act. This notice is without prejudice to the Bank's right to initiate such other actions or legal proceedings, as it deem necessary under any other provisions of law.  
Place: Hyderabad, Date: 28.08.2017 AUTHORISED OFFICER,INDIAN BANK



**GOODS AND SERVICES TAX**

**Queries relating to GST on Services, received from various sectors have been scrutinised and developed into short FAQs.**



**Q. 1** a) Will GST be charged on actual tariff or declared tariff for accommodation services?  
b) What will be GST rate if cost goes up (more than declared tariff) owing to additional bed.  
c) Where will the declared tariff be published?  
d) Same room may have different tariff at different times depending on season or flow of tourists as per dynamic pricing. Which rate to be used then?  
e) If tariff changes between booking and actual usage, which rate will be used?  
f) GST at what rate would be levied if an upgrade is provided to the customer at a lower rate?  
**Ans** a) Declared or published tariff is relevant only for determination of the tax rate slab. GST will be payable on the actual amount charged (transaction value).  
b) GST rate would be determined according to declared tariff for the room, and GST at the rate so determined would be levied on the entire amount charged from the customer. For example, if the declared tariff is Rs. 7000/- per unit per day but the amount charged from the customer on account of extra bed is Rs. 8000/-, GST shall be charged at 18% on Rs. 8000/-.  
c) Tariff declared anywhere, say on the websites through which business is being procured or printed on tariff card or displayed at the reception will be the declared tariff. In case different tariff is declared at different places, highest of such declared tariffs shall be the declared tariff for the purpose of levy of GST.  
d) In case different tariff is declared for different seasons or periods of the year, the tariff declared for the season in which the service of accommodation is provided shall apply.  
e) Declared tariff at the time of supply of this service would apply.  
f) If declared tariff of the accommodation provided by way of upgrade is Rs. 10000/-, but amount charged is Rs. 7000/-, then GST would be levied @ 28% on Rs. 7000/-.

**Q. 2** Vide notification No. 11/2017-Central Tax (rate) dated the 28<sup>th</sup> June 2017 entry 34, GST on the service of admission into casino under Heading 9996 (recreational, cultural and sporting services) has been levied @ 28%. Since the value of supply rule has not specified the method of determining taxable amount at casino, casino operators have been informed to collect 28% GST on gross amount collected as admission charge or entry fee. The method of levy adopted needs to be clarified.  
**Ans** Relevant part of entry 34 of the said CGST notification reads as under:  
"Heading 9996 (recreational, cultural and sporting services)- ...  
(iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like. - 14%  
(iv)...  
(v) Gambling. - 14%"  
As is evident from the notification, "entry to casinos" and "gambling" are two different services, and GST is leviable at 28% on both these services (14% CGST and 14% SGST) on the value determined as per section 15 of the CGST Act. Thus, GST @ 28% would apply on entry to casinos as well as on betting/ gambling services being provided by casinos on the transaction value of betting, i.e. the total bet value, in addition to GST levied on any other services being provided by the casinos (such as services by way of supply of food/ drinks etc. at the casinos). Betting, in pre-GST regime, was subjected to Betting Tax on full bet value.

**Q. 3** The provision in rate schedule notification No. 11/2017-Central Tax (Rate) dated the 28<sup>th</sup> June 2017 does not clearly state the tax base to levy GST on horse racing. This may be clarified.  
**Ans.** GST would be leviable on the entire bet value i.e. total of face value of any or all bets paid into the totalisator or placed with licensed book makers, as the case may be. Illustration: If entire bet value is Rs. 100/-, GST leviable will be Rs. 28/-.

**Q. 4** a) Whether for the purpose of entries at Sl. Nos. 34(ii) [admission to cinema] and 7(ii)(vi)(viii) [Accommodation in hotels, inns, etc.], of notification 11/2017-CT (Rate) dated 28th June 2017, price/ declared tariff includes the tax component or not?  
b) Whether rent on rooms provided to in-patients is exempted? If liable to tax, please mention the entry of CGST Notification 11/2017-CT(Rate).  
c) What will be the rate of tax for bakery items supplied where eating place is attached - manufacturer for the purpose of composition levy?  
**Ans.** a) Price/declared tariff does not include taxes.  
b) Room rent in hospitals is exempt.  
c) Any service by way of serving of food or drinks including by a bakery qualifies under Section 10(1) (b) of CGST Act and hence GST rate of composition levy for the same would be 5%.

**Q. 5** Whether homestays providing accommodation through an Electronic Commerce Operator, below threshold limit are exempt from taking registration?  
**Ans** Notification No. 17/2017-Central Tax (Rate), has been issued making ECOs liable for payment of GST in case of accommodation services provided in hotels, inns, guest houses or other commercial places meant for residential or lodging purposes provided by a person having turnover below Rs. 20 lakh (Rs. 10 lakh in special category states) per annum and thus not required to take registration under Section 22(1) of CGST Act. Such persons, even though they provide services through ECO, are not required to take registration in view of Section 24(ix) of CGST Act, 2017.

**Q. 6** To clarify whether supply in the situations listed below shall be treated as a supply of goods or supply of service:-  
a) The books are printed/ published/ sold on procuring copyright from the author or his legal heir. [e.g. White Tiger Procures copyright from Ruskin Bond]  
b) The books are printed/ published/ sold against a specific brand name. [e.g. Manorama Year Book]  
c) The books are printed/ published/ sold on paying copyright fees to a foreign publisher for publishing Indian edition (same language) of foreign books. [e.g. Penguin (India) Ltd. pays fees to Routledge (London)]  
d) The books are printed/ published/ sold on paying copyright fees to a foreign publisher for publishing Indian language edition (translated). [e.g. Ananda Publishers Ltd. pays fees to Penguin (NY)]  
**Ans** The supply of books shall be treated as supply of goods as long as the supplier owns the books and has the legal rights to sell those books on his own account.

**Q. 7** Whether legal services other than representational services provided by an individual advocate or a senior advocate to a business entity are liable for GST under reverse charge mechanism?  
**Ans** Yes. In case of legal services including representational services provided by an advocate including a senior advocate to a business entity, GST is required to be paid by the recipient of the service under reverse charge mechanism, i.e. the business entity.

Disclaimer : The replies given above are only for educational and guidance purposes and do not hold any legal validity.



**Tweet us at @askGST\_Gol for any GST related query**  
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