

**F. No. 190341/12/2025-TRU**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**(Tax Research Unit)**

North Block, New Delhi  
Dated the 31.01.2025

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All) / The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Information received from Ministry of Civil Aviation (MoCA) with respect to Gazette notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024 notified by Department of Revenue- reg.**

The undersigned is directed to refer to O.M. dated 20.01.2025 (copy enclosed) from Ministry of Civil Aviation (MoCA) providing information in respect of Gazette notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024 notified by Department of Revenue.

2. It may be recalled that based on recommendations of the 54th GST Council meeting held on 09.09.2024 import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration was exempted subject to following conditions:

- *Provided that GST at applicable rates is paid by the establishment of the foreign airline company in India on transport of goods and passengers as may be applicable;*
- *Provided that Ministry of Civil Aviation certifies that the establishment of the foreign company in India is that of an airline company which has been designated by the foreign government under the applicable bilateral air services agreement with India;*
- *Provided further that, Ministry of Civil Aviation certifies that on a reciprocal basis, designated Indian airlines are not subject to levy of similar taxes by whatever name called for the same services appearing under the entry, by the Government of the country designating the foreign airline company.*

3. The second and third conditions, reproduced above relate to MoCA. With respect to second condition MoCA has provided a list of designated foreign airlines that are currently operating from India as per ongoing Winter 2024-25 schedule [Annexure I of the O.M].

3.1 With respect to third condition, MoCA has informed that the matter was discussed with Indian carriers operating international services and comments received from the Indian carriers namely, Air India, IndiGo and Akasa Air have also been shared [Annexure II to the O.M.].

4. The O.M. received from MoCA along with the relevant Annexures is being placed on the CBIC website for information of the field formations.

Encl: As above

Yours faithfully,

Smita Roy

Technical officer TRU-II