THE FRAMEWORK:

I. The application form and the following articles shall together define the legal framework for participation in the India International Trade Fair (IITF), hereinafter referred to as the fair/exhibition/event, (November 14-27, 2025), unless otherwise agreed upon by both the parties.

II. By registering for participation in the exhibition, the F&B Operators acknowledges and accepts the following terms and conditions of participation.

III. The prior written consent from ITPO shall be required for any F&B Operator to assign the rights and obligations arising from or in connection with this document to a third party.

ARTICLE 1: INTRODUCTION

1.1 The 44th India International Trade Fair (IITF) is a Business-to-Business (B2B) cum Business-to-Customer (B2C) exhibition, to be held at Bharat Mandapam, New Delhi from November 14-27, 2025.

1.2 The opening hours of the exhibition for General Public will be from 10.00 AM to 7.30 PM every day.

1.3 The first five days of the fair will be business days, i.e. from November 14-18, 2025.

1.4 The F&B Operaters and their staff should be present at their outlets everyday up to 30 minutes before opening and after closing of the fair.

1.5 The timings for F&B Outlet/Vending Points will be from 10:00 AM to 9:00 PM.

1.6 All details regarding online booking of space for F&B Operators will be available on ITPO's websites, www.indiatradefair.com and www.indiatradefair.com/iitf.

ARTICLE 2: ELIGIBILITY

2.1 Qualified and experienced Food & Beverages (F&B) service providers are eligible for participation. Stage 1 of the registration will lead to generation of a unique ID and Stage 2 of registration is fair-specific registration which will require an interested F&B operator to select the Food Court area.

2.2 Interested F&B Operators shall register themselves on ITPO's space booking portal before booking of F&B space. It is to be noted that F&B Outlets/Vending Points booking will be strictly on first-come-first-served basis.

2.3 ITPO reserves the right to select the F&B operator

2.4 The participation of political organization is forbidden.

ARTICLE 3 : APPLICATION & ALLOCATION OF F&B OUTLET/VENDING POINT

3.1 For F&B Operators the application and booking process is through the online Space Booking Portal of ITPO. An F&B Operator shall be able to book **only three F&B Outlets/Vending Points** using the unique ID created on ITPO's space booking portal.

3.2 Allocation of F&B Outlets/Vending Points to F&B Operators will be made as per the F&B Outlets/Vending Points selection made by them through the online space booking portal, subject to fulfillment of the eligibility criteria as per the Article 2, strictly on first-come-first-served basis, only on receipt of full payment including interest-free refundable security equivalent to Tax Deduction at Source (TDS), if any, and submission of all required documents to the satisfaction of ITPO.

3.3 ITPO reserves the right to reorganize the location/sizes of F&B Outlets/Vending Points without any right of compensation to the F&B Operators(s) on account of /the reorganization, even after the final allocation.

3.4 In case of a decrease or increase in size of the F&B Outlets/Vending Points, due to the aforesaid re-organization, the difference in cost will be refunded by ITPO or deposited by the F&B Operator, as the case may be.

3.5 The change in location or size of F&B Outlet/Vending Points does not confer the right of compensation of any sort on the F&B Operator. However, the F&B Operator may opt not to participate, in which case the participation charges paid to ITPO shall be refunded after the exhibition, as per refund policy mentioned in Article 9.

ARTICLE 4: CHARGES FOR PARTICIPATION

4.1 The rentals / charges for participation in the exhibition for F&B Operators are for the entire duration of the event as indicated in the following table:

Sl. No.	Description	AREA	Rental
1.	Rental for Food Outlets/Vending Points plus applicable taxes,	15 sqm (3 m x5 m) VP (16 sqm each)	Rs. 5,00,000/-
2.	Cooking Area (PNG nozzles/washing area/Electricity) , each applicant may apply for only one PNG nozzle location per F&B outlet (not Vending Point) on first-cum-first serve basis	One Nozzle	Rs. 25,000/-

***Note:**

(i) Transaction/bank charges, if any, shall be borne by the F&B Operator.
(ii) All Rentals are excluding GST as applicable.
(iii) Refundable security deposit equivalent to the amount of TDS deducted is to be deposited.
(iv) All F&B Outlets will not be able to be provided with PNG Nozzle for Cooking due to limited availability.
(v) The Space Rentals mentioned above for F&B Operator is **inclusive of 0.5 KW power load** per Vending Point/F&B Outlet
(vi) There will be no water/PNG in the allotted food outlets/Vending Points
(vii) Any additional power load will be charged as under:

No.	Services / Utilities	Tariff(s)
1	**Electricity Charges**	
	I. FOR OLD EXISTING HALLS' F&B OUTLETS	
	1. Permanent Allottees (Metered Consumers)	
	a. Electricity Consumption Charges	Rs.22.00 per KWH (unit) subject to a minimum of Rs.378.00 per KW per month of their connected load.
	b. Electricity Service Connection Charge	Rs.262.00 per KW (one-time).
	2. Non-metered consumers (12 HRS, per day)	
	a. Electricity Consumption Charges	Rs.264.00 per KW per day.
	b. Electricity Service Connection Charge	Rs.262.00 per KW (one-time).

No.	Services / Utilities	Tariff(s)
	3. Fairs organized by ITPO and other Agencies	
	a. Stand lighting	Rs.35.00 per Sqm. per day (subject to maximum of 1 KW load per 9 Sqm. of stall area).
	b. Power Load	Rs.352.00 per KW per day (Flat rate basis for all exhibition, 12 hrs/day).
	4. AC charges for Air conditioning Halls	Rs.100.00 per Sqm. per day (subject to maximum of 10 hrs/day).
	5. Blower operation charges	Rs.7.00 per Sqm. per day (subject to maximum of 10 hrs/day).
	6. Compressed air charges	Rs.10530.00 per connection per day.
	II. NEW HALLS AND SURROUNDING AREA	
	1. Permanent Allottees (Metered Consumers)	
	a. Electricity Consumption Charges	Rs.25.00 per KWH (unit) subject to a minimum of Rs.430.00 per KW per month of their connected load.
	b. Electricity Service Connection Charge	Rs.298.00 per KW (one-time).
	2. Non-metered consumers (12 HRS, per day)	
	a. Electricity Consumption Charges	Rs.300.00 per KW per day.
	b. Electricity Service Connection Charge	Rs.298.00 per KW (one-time).
	3. Fairs organized by ITPO and other Agencies	
	a. Stand lighting	Rs.40.00 per Sqm. per day (subject to maximum of 1 KW load per 12 Sqm. of stall area).
	b. Power Load	Rs.300.00 per KW per day + Rs.298.00 per KW (one-time).
	4. AC charges for Air conditioning Halls	Rs.114.00 per Sqm. per day (subject to maximum of 10 hrs/day).
	5. Blower operation charges	Rs.8.00 per Sqm. per day (subject to maximum of 10 hrs/day).
	6. Compressed air charges	Rs.11,965.00 per connection per day.

Note:

- **The rates mentioned above are subject to change without notice at the sole discretion of ITPO from time to time**
- **GST will be applicable on all the services or as prescribed by the competent authority.**

ARTICLE 5: DISPLAY RULES

5.1 Food items shall be displayed inside the F&B Outlet/Vending Points only, in such a way that it does not interfere with the neighboring F&B Outlet/Vending Points. There is no separate area/facility for storage.

5.2 ITPO will carry out several checks during the exhibitions to verify the quality and safety of the food supplied during the event. Non-compliance shall lead to action as deemed fit by ITPO.

5.3 F&B Operators conducting sampling within their F&B Outlet/Vending Points are required to mandatorily comply with the following : -

a) Comply with the prevailing national and local municipal directives.
b) Comply with the guidelines of relevant statutory / regulatory bodies.
c) Obtain applicable licenses/permissions/clearances from the relevant health authorities.
d) Maintain cleanliness and hygiene at all times in the exhibition. Non-compliance shall lead to action as deemed fit by ITPO.

5.4 In case an F&B Operator intends to play recorded music at the space allotted by ITPO, it will do so only with the prior written approval of ITPO, subject to the submission of license/No Objection Certificate (NOC) from M/s Phonographic Performance Limited India (also known as PPL India) or other authorised performance rights organisation.

5.5 If it is found at any stage that the information provided by the F&B Operator in the online registration forms are incorrect, ***ITPO shall take necessary action as deemed fit by ITPO which may include forfeiture of all charges paid by such an F&B Operator and/or imposing penalty and/or closure of*** F&B Outlets/Vending Points***.*** ITPO shall reserve the right to verify the relevant identification / company documents at any time. ITPO shall reserve the right to allot the F&B Outlet/Vending Point to other F&B Operator.

5.6 **Subletting of space is strictly prohibited**. In case of subletting, ITPO shall take necessary actions as deemed fit by ITPO which may include imposing penalty and/or blacklist the company, as may be deemed appropriate by the competent authority.

5.7 No change will be acceptable from the approved layout plan. F&B Operator will have to strictly abide by these norms of ITPO. In case of any deviation, the F&B Outlet/Vending Points can be sealed and the security deposit will be forfeited. The F&B Operator would be allowed to remove their items only after the closing of the event and ITPO will have no responsibility of loss of items in the F&B Outlet/Vending Points.

5.8 Changing the attributes of the allotted F&B Outlet/Vending Points , for instance- Number of open sides, removal/addition of partition walls/panels etc. is strictly prohibited. Non-compliance shall lead to action as deemed fit by ITPO which may include imposing penalty and/or closure of F&B Outlets/Vending Points.

5.9 If any F&B Operator vacates the F&B Outlets/Vending Point before the closure of the event, ITPO shall reserve the right to re-allot the vacated F&B Outlets/Vending Point to other F&B Operator on proportional rate basis. Once the F&B Outlet/Vending Point is vacated, the F&B Operator shall neither be entitled to claim back the F&B Outlet/Vending Point nor any refund.

5.10 F&B Operator are required to follow the **Fire Prevention guidelines** of the concerned authorities and Architectural Guidelines of ITPO. The details of the same may be referred in the exhibitor manual.

5.11 No F&B Operator will be allowed to put his material beyond the limit of his F&B Outlet/Vending Points.

5.12 No F&B Operator will block the passages. No F&B Operator is allowed dumping of garbage in and around the F&B Outlet/Vending Points.

5.13 No material/cargo be transported by glass lifts.

5.14 Non-compliance of stipulated terms & condition will lead to necessary actions as deemed fit by ITPO without the obligation of prior notice. ITPO shall forfeit all sums paid by such defaulting F&B Operator and debar them from future editions of the exhibitions organized by ITPO.

ARTICLE 6: SALE OF PRODUCTS

6.1 F&B Operator may strictly comply with all applicable laws, Rules & regulations etc. including tax regulations and ensure regional pricing.

6.2 All F&B Operators are required to clearly display the prices of all food items, neatly printed.

6.3 All F&B Operators during the exhibition shall register themselves under the Goods and Service Tax (GST), as per applicable rules of GST before commencing any businesses. Entities that are already registered under GST in the State of Delhi shall continue to use their existing GSTIN, by adding the F&B Outlet/Vending Point addresses as an additional place of business for making supplies at IITF and follow the provisions of Central Goods and Service Tax Act 2017 and rules formed there under. The mandatory statutory compliance in respect of GST and Customs are required to be complied by each F&B Operator. The relevant annexure (Annexure-I) attached to these terms and conditions may be referred to in this regard. In case of non-compliance of these statutory rules, the penalty imposed, if any by the enforcement agencies need to be borne by the F&B Operator and ITPO shall be indemnified for the same.

6.4 Persons/entities that are registered outside Delhi, shall get themselves registered as "Casual Taxable Person" or "Non-resident Taxable Person" under section 24(ii) or 24(v) and/or other relevant rules of the said Act so as to discharge taxable supplies as per applicable rules under GST. Temporary registration in Delhi is required for sale of goods in the exhibition as per the applicable rules under GST.

6.5 ITPO will not be a party to any dispute arising out of any quality problems or otherwise between the customers and the vendor. If ITPO is put to any loss for the acts of omission and / or commission of / by the F&B Operator, the same shall be made good/indemnified by such F&B Operator.

6.6 F&B Operator have to comply with other applicable laws / rules and regulations.

6.7 F&B Operators are prohibited from selling / displaying/ promoting any goods in which trading of any form is banned / restricted / limited/ prohibited or is of endangered species as notified by a Parliamentary Act or by State Laws or by international conventions.

ARTICLE 7: CONSTRUCTION & DISMANTLING

7.1 F&B Outlet/Vending Points will be available to F&B Operator in Shell Scheme (Built-up).

a) **Shell Scheme (Min. size 15 sqm):** Built-up booth connected with prefab system and furnished with standard amenities, an indicative list of which is as follows:

✓ Three chairs	✓ One Counter	✓ One power point with 0.5 KW ✓ free power load

(b) Possession of Shell Space will be given at 10.00 AM on November 12, 2025.

7.2 The display arrangement of the F&B Outlet/Vending Points shall be completed by all F&B Operator by 06:00 PM on November 13, 2025.

7.3 The F&B Operator will be required to completely vacate their F&B Outlet/Vending Points from the venue overnight, from 08:00 PM on November 27, 2025 till 10:00 AM on November 28, 2025.

7.4 Any violation/deviation/non-compliance shall attract necessary action as deemed fit by ITPO which may include penalty and/or pre-closure of the F&B Outlet/Vending Points and/or forfeiture of Security Deposit.

ARTICLE 8: PAYMENT TERMS

8.1 Participation charges shall be remitted by F&B Operator through the following means:

a. F&B Operators shall make payments, in full, through the Payment Gateway of the Booking

Portal only by using Net Banking/Debit Card/Credit Card/UPI only, at the time of online space booking. List of Banks will be uploaded on website separately.

b. The F&B Operator shall ensure in his own interest that the transaction limit of credit/debit card is suitably enhanced to take care of the value of transaction expected to be done at the time of space booking.

c. Similarly, in case of payment of participation charges through Internet Banking, the F&B Operator will ensure well in advance that the transaction limit is kept sufficiently high to take care of the booking amount. Further, in case of corporate Internet Banking, where there is a maker and checker system, the system should be able to complete the transaction within the stipulated time limit provided to complete the transaction after landing on the payment page.

d. The F&B Operators should use their own bank account, Net Banking, Debit Card/Credit Card for remitting amount to ITPO.

e. No other payment method is acceptable.

f. Regarding booking through payment gateway, all the charges related to payment for booking shall be borne by the applicant.

g. No ‘charge-back’ shall be allowed in case of payments made through debit or credit cards.

8.2 In case Tax Deduction at Source (TDS) is made from the participation charges, an interest-free refundable security deposit equivalent to the amount of TDS will be charged at the time of payment. The security deposit will be refunded on receipt of TDS certificate by ITPO and reflection in 26AS of ITPO. In case the TDS certificate is not received by March 31, 2026, the security deposit will be automatically adjusted against the TDS and no request for refund will be entertained.

8.3 Services, such as Branding Sites, Sponsorship (Lanyards, Badges etc.) Advertisement space in Fair Directory/Fair Guide, Additional Badges, Additional Passes), Parking Labels, Entry/ Exit Permits, etc. are to be pre-booked by the prescribed date as per exhibitor manual.

8.4 GSTIN (GST registration no.) provided at the time of registration for an exhibition will not be changed under any circumstances for that exhibition.

8.5 In case of Indian entities unregistered under GST, a "Declaration cum Undertaking" needs to be provided compulsorily at the time of registration.

8.6 Before issue of approval letter, all old outstanding dues must be cleared.

ARTICLE 9: CANCELLATION AND REFUND

9.1 A full refund is allowed in the following scenarios:

a. There is a change in venue or dates of the exhibitions due to which an F&B Operator is unable to participate.

b. No allotment is made by ITPO even after the F&B Outlets/Vending Point approval is made as per Article 3 above.

9.2 In case of cancellation there will be deduction of 25% of the rental.
The above will applicable even if the cancelled booth is allotted to some other F&B Operator

9.3 All refund shall be processed after the completion of the exhibition and may take up to three months' time subject to the receipt of required TDS certificates and reflection in 26AS of ITPO, Bank detail, correct PAN/GST or any other information/documents w.r.t. the refund.

9.4 Refunds shall be processed on receipt of TDS Certificates and reflection in 26AS of ITPO in case of security deposit and no refund will be made after the due date (as specified in Clause 8.2) on non receipt of TDS Certificate.

9.5 In case any applicant needs to cancel its allotted F&B Outlet/Vending Points, they are requested to follow below mentioned procedure-

a. For F&B Outlet/Vending Points booked through online booking portal of ITPO, a F&B Outlet/Vending Points cancellation request need to be raised in the online portal.

ARTICLE 10: DAMAGES AND PENALTY

i. The F&B Operator shall confine their activities within the alloted Premises and in no case will they be permitted to deviate/ increase/ alter from the same. If any deviation is found on inspection by ITPO the F&B Operator shall be liable to pay penalty for violation of terms and condition mentioned below.

ii. Penalty as deemed fit will be imposed by the ITPO for any breach/ non-compliance/violation identified for imposition of Penalty, which may not preclude termination of allote without any notice.

For violation/non-compliance of any Terms/Conditions following actions/penalties may be exercised:

(1) For 1st violation- warning will be given and this will invite a Security Deposit of Rs. 1.00 Lakh and re-opening of F&B Outlet/Vending Point will only be allowed after receipt of the said deposit..

(2) For 2nd violation- penalty of upto Rs.50,000/- plus applicable GST shall be imposed.

(3) In case of 3rd violation, additional penalty of Rs.1,00,000/- plus applicable GST shall be imposed and in case of non-payment of these penalties, the outlet will be sealed and electricity, PNG and water etc. supply will be disconnected.

iii. The F&B Operator will deploy their own manpower, cleaning equipment and janitorial resources for housekeeping and pick-up vehicles for garbage collection and dumping to the sites (within Bharat Mandapam premises) earmarked by ITPO for garbage dumping. The F&B Operator shall abide by all directions issued by ITPO in order to maintain and upkeep the premises in a proper state of cleanliness and hygiene in and around the outlets and will ensure the compliance of all rules and regulations with regard to the conditions of food quality/standards, sanitation, cleanliness and hygiene, failing which penalty as given below, shall be chargeable. The decision of the ITPO thereon shall be final and binding.

(1) For 1st violation- warning will be given and this will invite a Security Deposit of Rs. 1.00 Lakh and re-opening of F&B Outlet/Vending Point will only be allowed after receipt of the said deposit

(2) For 2nd violation- penalty of upto Rs.50,000/- plus applicable GST shall be imposed.

(3) In case of 3rd violation, additional penalty of Rs.1,00,000/- plus applicable GST shall be imposed and in case of non-payment of these penalties, the outlet will be sealed and electricity, PNG and water etc. supply will be disconnected.

iv. Printed menus with rate list are to be made available inside the outlet by the F&B Operator. No Hand Bills / Stickers are allowed to be displayed or distributed anywhere in the premises or outside. Non- compliance may attract the penalty of Rs.25,000/- per incidence of default. The decision of the ITPO thereon shall be final and binding.

v. Use of LPG Gas Cylinders / Tandoor at any unauthorized location is strictly prohibited. Non-compliance may attract the penalty as given below:

a. Rs. 50,000/- for use of Tandoor/open flame inside the Halls or any unauthorized location(per incidence);
b. Rs. 25,000/- for usage of LPG Gas Cylinder (per incidence);

The decision of the ITPO thereon shall be final and binding.

vi. The F&B Operator shall comply with the Terms and Conditions as laid down or specified from time to time by ITPO. On any violation/ non-compliance of terms & conditions, the F&B Operator will be free to terminate / cancel the allotment and in such a situation no refund towards rental, security deposit and other deposits towards services will be permissible. The decision of ITPO in this regard will be final and binding.

vii. The F&B Operator shall not cause damage to any structure, installation, fixture, device, etc. in Bharat Mandapam and in the event of any damage being caused to the same intentionally or otherwise, by the F&B Operator or his employees or invitees or customers, the F&B Operator shall make good of any such damage so caused to the satisfaction of ITPO and / or ITPO shall be entitled to repair the damage or make the requisite replacement and call upon the F&B Operator to reimburse cost thereof forthwith or on demand by ITPO.

ITPO is at liberty to forfeit the Security Deposit/ to adjust/offset the dues payable to ITPO by the F&B Operator) after due Notice to the F&B Operator by ITPO

ARTICLE 11: INSURANCE & EXCLUSION OF LIABILITY

11.1 F&B Operator will insure their food item/material, stand fixtures, personnel and other property against damage arising out of risks, such as fire, theft etc.

11.2 F&B Operators are advised to insure against claims arising out of body injury and/or property damage in the form of a public liability insurance.

11.3 F&B Operator are required to indemnify ITPO against any damage to structure or property caused by F&B Operator, its staff or by agents acting on the behalf of the F&B Operator

11.4 ITPO, its representatives or its agents shall be excluded from any liability for damages, regardless of the legal nature of the claim. This applies particularly to damage claims for violations of intellectual property rights (IPR), logo, patent, trademark, etc. and of the principles of good faith in contracting, neglect of duty or claims of property damage or financial losses. The F&B Operator shall not be entitled to any compensation from the organizer or reduction in participation charges on these accounts.

ARTICLE 12: ARBITRATION

In case of any dispute, both the parties shall make all effort to resolve by way of conciliation process. In the event of any doubt, dispute or difference arising under the Terms & Conditions/contract (except as to matters, the decision to which is specifically provided under this contract) remains unresolved; both the parties to the Terms & Conditions/ Contract will mutually appoint a sole arbitrator, in accordance with the Arbitration and Conciliation Act, 1996.

The provisions of Indian Arbitration & Conciliation Act 1996 (as amended from time to time) shall apply on both the parties. The fee payable to the Arbitrator shall be paid equally by both the parties. The language used in the Arbitral proceedings shall be English. The venue of the arbitration proceeding shall be the office of ITPO, Bharat Mandapam, New Delhi.

ARTICLE 13: JURISDICTION

All disputes arising out of and in relation to the Terms & Conditions/contract between the parties herein shall be governed by Indian Laws, subject to the jurisdiction of the courts of New Delhi only.

ARTICLE 14: FORCE MAJEURE

If at any time, during the continuance of this Contract, the performance in whole or in part, by either party, of any obligation under this Contract is prevented or delayed, by reason of war, or hostility, acts of the public enemy, civic commotion, sabotage, act of state or direction from Governmental Authority, explosion, epidemic, pandemic, quarantine restriction, strikes and lockouts (as are not limited to the establishments and facilities of the Parties), fire, floods, natural calamities or any act of GOD (hereinafter referred to as “Event”), provided notice of happenings of any such Event is given by the effected party to the other, within 7 Calendar days from the date of occurrence thereof, neither Party shall, by reason of such event, be entitled to terminate this Contract, nor shall either Party have any such claims for damages/compensation/costs/expenses against the other, in respect of such non-performance or delay in performance provided the Contract shall be resumed as soon as practicable, after such Event comes to an end or ceases to exist. The decision of the CMD, ITPO as to whether the service may be so resumed (and the time frame within which the service may be resumed) or not, shall be final and conclusive, provided further that if the performance in whole or part of any obligation under this Contract is prevented or delayed by reason of any such event for a period exceeding 30 days, either party may, at its option terminate the Contract.

ARTICLE 15: INDEMNITY

F&B Operator shall indemnify, defend and hold ITPO and its officers/officials harmless against any and all proceedings, actions, losses, damages, expenses, costs and third party claims whatsoever- whether financial or otherwise, including liability for payment of contributions/dues to EPFO/ESIC/Govt. Departments/Local Bodies/Statutory Authorities etc. which ITPO may sustain, incur, suffer or be exposed to at any item during the subsistence of the Contract and subsequent thereto relating to the period of Contract, arising out of a breach by the F&B Operator and/or, his Contractor/sub-contractor, Agent/sub-agents, employees, etc. of any of its obligations under the Contract.

ARTICLE 16: INTELLECTUAL PROPERTY RIGHTS (IPR)

ITPO’s name/logo/other IPRs shall be the sole and exclusive property of ITPO only. For any misuse / misrepresentation / unauthorized use of ITPO’s name/logo/IPRs by the F&B Operator and/or his Contractors/sub- contractors/Agents/sub- agents/employees etc., the F&B Operator shall be held solely responsible. ITPO shall not be responsible for any harm or loss caused to any third party because of any such misuse/misrepresentation/unauthorized use of ITPO’s name/logo/IPRs. F&B Operator shall indemnify ITPO against any misuse/misrepresentation/unauthorized use of ITPO’s name/logo/IPRs and/or any claim(s) relating to infringement of any intellectual property rights committed by him and/or his Contractors/Agents/sub-agents/sub-contractors/employees etc. ITPO shall take necessary legal and other remedial actions, as deemed fit, for such violations.

ARTICLE 17: COMPLIANCE WITH LAWS

It shall be the sole responsibility of the F&B Operator to comply with/observe all applicable laws, rules, regulations, orders, directives and guidelines of any Government/Statutory Authority/Regulatory body and also obtain/hold licenses/permissions/clearances required by it for participation in the Fair/Exhibition/Event.

ARTICLE 18: COVD-APPROPRIATE BEHAVIOUR

All stakeholders shall strictly adhere to the Covid-19 related protocol and guidelines issued by the central and state government agencies from time-to-time It is imperative for the safety of all to behave responsibly and observe Covid- appropriate behavior.

ARTICLE 19: OTHERS

19.1 The General Rules / guidelines for F&B Operator available on ITPO's website www.indiatradefair.com and https://indiatradefair.com/iitf/ are also in force and complement the provisions of this document.

19.2 The online Portal Guide needs to be read and understood along with this document.

Annexure-I

GST Related Mandatory Statutory Compliance–IITF 2025

1. The India International Trade Fair (IITF) shall be held from 14-11-2025 to 27-11- 2025 at Bharat Mandapam (Pragati Maidan), New Delhi. Tax-payers who are already registered under GST in the state of Delhi shall continue to use their GSTIN by adding such place as an additional place of their business for making supplies at IITF and follow the provisions of Central Goods & Services Tax, 2017 and Rules framed there under. Persons who are registered outside Delhi and are un-registered in the State of Delhi including those who pertains from outside Delhi and are unregistered in GST may be required to get themselves registered as "Casual taxable person" or "Non-resident Taxable Person under Section 24(ii) or 24(v) respectively of the said Act so as to discharge taxable supplies.
2. As per section 2 (20) of the said Act, "Casual taxable person" means a person who occasionallyundertakestransactionsinvolvingsupplyofgoodsorservicesorbothin the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business.

   As per Section 2(77) of the said Act, "Non-resident taxable person" means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India;

3. A casual taxable person (other than those making supply of specified handicraft goods) making taxable supply in India has to compulsorily take registration. There is no threshold limit for registration. Casual Taxable persons making supply of specified handicraft goods need to register only if their aggregate turnover crosses Rs. 20 Lakhs (Rs. 10lakhs for in case of Special Category States (i.e. Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh, Uttarakhand, other than the State of Jammu and Kashmir). A casual taxable person cannot exercise the option to pay tax under composition levy. He has to apply for registration at least five days prior to commencing his business in India.

4. Central Government vide Notification No. 32/2017-Central Tax dated 15.09.2017 has exempted the casual taxable persons making taxable supplies of Specified handicraft goods as the category of persons exempted from obtaining registration, where the aggregate value of such supplies, to be computed on all India basis, does not exceed Rs. 20 Lakhs (Rs. 10 Lakhs in case of special category states).

5. Applicability of Custom Provisions on Import of Goods for the purpose of Exhibition Cum Sale With respect to import of goods in India for the purpose of payment of Custom duty, if the goods specified in schedule-I of Notification No. 8/2016 Customs dated 05-02- 2016 (Read with Earlier Notification 157/90-Customs dated 28-03-1990 and Custom Procedure dated 07.06.2012) are imported in India for the purpose of display in the event specified in Schedule II and is sponsored or approved by the Government of the same shall be exempted from payment of custom duty subject to conditions as prescribed in the notification.

6. As per Notifications no. 61/2018-Central Tax of Govt of India provisions of GST- TDS shall not be applicable between organizations if both are subject to registration of GST-TDS. Therefore as per legal provisions, Government Organisations/Ministries/PSUs should not deduct any GST - TDS on payments made to ITPO.

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