

GST RATE ON SERVICES

5% Transport of goods by
Rail/Road/Air/Ship

Transport of passengers Rail/Road
Economy air travel, Tour operator
Print media Ads, New paper Printing

18% General Rate on all
services (no specific rate)

Foods/drinks etc in AC restaurant
, Bars, Outdoor catering, Pandal etc
Composite supply works cont.

12% Air travel Business class
Non-AC restaurant

Hotel Rooms rent Rs 1000-2500
Construction of Building/complex
Temp Transfer of Intellectual prop.

28% Race club, Gambling

Hotel rent more than Rs 5000/day
Services provided in Five star Hotels
Cinema /Multiplexe/IPL/Casino
Amusement parks/sporting events

Goods Transport Agency Service Tax Rate

M Woodhall



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