

# 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

**Wolfgang Guggemos**

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the name bar.

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