



GST Rates For Services

Financial Year 2021-22 Assessment Year 2022-23

TRANSPORTATION OF GOODS

Sr No.	Particulars	Rates	Note
1	By Rail & Vessel* (incl. time charter of vessels)	5%	2
2	Natural Gas through pipeline	5%	3
3	By GTA without ITC	5%	3
4	By GTA with ITC	12%	1
5	By Rail other than Indian Railway	12%	1
6	Natural Gas through pipeline	12%	1
7	Multimodal transportation of goods	12%	1

* Input Tax Credit of Ships, Vessels (Including bulk carriers & Tankers) will be available

TRANSPORTATION OF PASSENGERS

Sr No.	Particulars	Rates	Note
1	By Rail (Other than Sleeper Class)	5%	2
2	By A.C. Contract / Stage Carriage (other than motor cab)*	5%	3
3	By Radio Taxi*	5%	3
4	By Radio Taxi	12%	1
5	By Air (Economy Class)	5%	2
6	By Air (under Regional Connectivity Airport Scheme i.e. UDAAN)	5%	2
7	By Air (Other than Economy Class)	12%	1

* Input Tax Credit of Input Service in the same line of business will be available

RESTAURANT SERVICE

No.	Particulars	Rates	Note
1	Stand Alone Restaurant (Including Take away/Eating Joint/Mess/ Canteen)	5%	3
2	Restaurant in Hotel having declared tariff of "any" room per day is upto Rs. 7,500/-	5%	3
3	Restaurant in Hotel having declared tariff "any" room per day is more than Rs. 7,500/-	18%	1

Note : 1 ITC of Inputs, Inputs Service and Capital Goods Available. **Note : 2** ITC of Input Service Available. **Note : 3** No ITC Available

ACCOMODATION SERVICE

No.	Particulars	upto 30-09-2019	w.e.f. 01-10-2019
1	Room Rent per day is upto Rs.1,000/- and less	Exempt	Exempt
2	Room Rent per day is from Rs. 1,001/- to Rs. 2,500/-	12%	12%
3	Room Rent per day is from Rs. 2,501/- to Rs. 7,500/-	18%	12%
4	Room Rent per day is more than Rs. 7,500/-	28%	18%



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OUTDOOR CATERING SERVICE AND MANDAP KEEPER SERVICE

No.	Particulars	upto 30-09-2019	w.e.f. 01-10-2019
1	At premises (Hotel) having declared tariff more than Rs. 7,500 per room per day	18% (With ITC)	18% (With ITC)
2	By premises (Hotel) having declared tariff more than Rs. 7,500 per room per day		
3	By supplies located in premises (Hotel) having declared tariff more than Rs 7,500 per room per day		
4	Outdoor catering service/Mandap keeper service other than specified above	18% (With ITC)	5% (Without ITC)

JOB WORK SERVICE

No.	Particulars	Rates	Note
1	Printing of Newspapers	5%	1
2	Textile and Textile Products	5%	1
3	Cut and polished diamonds; precious and semi-precious stones (upto 30-09-2019, Rate of Tax was 5%)	1.5%	1
4	Printing of books (including braille books) journals and periodicals	5%	1
5	Processing of leather, hides & skins, Tailoring service	5%	1
6	All food products and waste of food products except dog & cat food	5%	1
7	Manufacture of clay bricks and Handicraft goods	5%	1
8	Machine Job work service related to engineering industries (upto 30-09-2019, Rate of Tax was 18%)	12%	1
9	Job work in relation to Bus Body Building	18%	1
10	Other Job work Services	18%	1

Note : 1 ITC of Inputs, Inputs Service and Capital Goods Available. **Note : 2** ITC of Input Service Available. **Note : 3** No ITC Available

Renting of Motor Vehicle Service with operator

No.	Particulars	upto 30-09-2019	W.e.f. 01-10-2019
1	Renting of Passenger Motor Vehicle	5%* or 12% (With ITC)	5%* or 12% (With ITC)
2	Renting of Goods Transport Motor Vehicle	18% (With ITC)	18% (With ITC)

Renting of Motor Vehicle Service without operator

No.	Particulars	upto 30-09-2019	W.e.f. 01-10-2019
1	Leasing/Renting of passenger motor vehicle	5%* or 12% (With ITC)	Same rate of Tax as applicable on supply of like goods involving transfer of title in goods (With ITC)
2	Leasing/Renting of goods transport motor vehicle	18% (With ITC)	

* Input Tax Credit of Input Service in the same line of business will be available



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Analysis on Rent - a - cab service under RCM

No.	Category of service provider	Category of service recipient	Option opted	RCM applicable or not
1	Body Corporate	Body Corporate	5% without ITC except same line of business	No
2	Body Corporate	Body Corporate	12% with ITC	No
3	Non-Body Corporate	Non-Body Corporate	5% without ITC except same line of business	No
4	Non-Body Corporate	Non-Body Corporate	12% with ITC	No
5	Body Corporate	Non-Body Corporate	5% without ITC except same line of business	No
6	Body Corporate	Non-Body Corporate	12% with ITC	No
7	Non-Body Corporate	Body Corporate	5% without ITC except same line of business	Yes
8	Non-Body Corporate	Body Corporate	12% with ITC	No

CONSTRUCTION SERVICE

Sr. No.	Particulars	Meaning	Construction Type	Upto 31-03-2019	W.e.f 01-04-2019
1.	Real Estate Projects (REP)	REP includes construction of Commercial and Residential Apartments with more than 15% commercial carpet area	Affordable	8%	1%
			Non-Affordable	12%	5%
			Commercial	12%	12%
2.	Residential Real Estate Projects (RREP)	REP shall mean a REP in which Carpet area of the commercial apartments is upto 15% of total carpet area	Affordable	8%	1%
			Non-Affordable	12%	5%
			Commercial	12%	5%
3.	Work Contract services provided to Government			12%	12%
4.	Work Contract services of Earthwork provided to Government			5%	5%
5.	Work Contract services provided by sub-contractor to main contractor providing service to Government			12%	12%
6.	Work Contract services of Earthwork provided by sub-contractor to main contractor providing service to Government.			5%	5%
7.	Work Contract services where 50% or more carpet area of the project is for Affordable Housing			18%	12%
8.	Work Contract services not specified above			18%	18%

- For payment of GST at 5% & 1% in REP & RREP projects, No ITC can be utilised and GST is to be paid in CASH ONLY.
- No ITC will be available when output GST is 1% / 5% for Affordable and Non-Affordable Residential Projects.



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GST Rates for Other Services

Sr. No.	Description of Services	GST(%)	Note
1	Renting of Motor cab (If fuel cost is borne by the Recipient, then 18% GST will apply)*	5%	3
2	Supply Tour operators' services*	5%	3
3	Leasing of Aircrafts under Schedule II [5 (f)] by a airlines for scheduled operations	5%	2
4	Selling of space for advertisement in print media	5%	1
5	Services provided by foreman of chit fund in relation to chit	12%	2
6	Temporary of Permanent transfer / permitting the use / enjoyment of and Intellectual Property (IP) other than Information Technology software	12%	1
7	Bundled service by way of supply of food / any other article of human consumption/any drink, in a premises (including hotel, convention center, club, pandal, shamiana/any other place, specially arranged for organizing a function) with renting of such premises	18%	1
8	Services by way of admission / access to circus, India classical dance including folk dance, theatrical performance, drama, planetarium	18%	1
9	Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	12%	1
10	Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	18%	1
11	Services provided by a race club by way of totalisator / a licensed bookmaker in club	28%	1
12	Gambling	28%	1
13	Rent-a-cab services with ITC*	12%	1
14	Services by way of printing of newspapers, books, journals and periodicals where only content is supplied by the publisher (Other than Job-work)	12%	1
15	Margin / Commission payable to Fair Price Shop Dealers by Central/State Govt.	NIL	1
16	Service by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	18%	1
17	Services by way of admission to entertainment events or access to amusement facilities including casinos, race club, any sporting event such as Indian Premier League and the like	28%	1
18	Service of Storage and warehousing of goods like Cereals, pulses, fruits, nuts and vegetable, spices, copra, sugarcane, jaggery, raw vegetable fibers like cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, rice, coffee and tea	NIL	3
19	Maintenance, repair or overhaul services in respect of aircraft, aircraft engines and other aircraft components or parts	5%	1
20	Services not elsewhere classified	18%	1

* Input Tax Credit of Input (ITC) Service in the same line of business will be available

Note : 1 ITC of Inputs, Inputs Service and Capital Goods Available. **Note : 2** ITC of Input Service Available. **Note : 3** No ITC Available