

SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL

The fitment of rates of services were discussed on 19 May 2017 during the 14th GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the GST rates for services at Nil, 5%, 12%, 18% and 28% as listed below. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes. The decisions of the GST Council are being communicated for general information and will be given effect to through gazette notifications which shall have force of law.

Sl. No.	DESCRIPTION OF SERVICES	GST RATE
1.	Transport of goods by rail	5% with ITC of input services
2.	Transport of passengers by rail (other than sleeper class)	5% with ITC of input services
3.	Services of goods transport agency (GTA) in relation to transportation of goods [other than used household goods for personal use]	5% No ITC
4.	Services of goods transport agency in relation to transportation of used household goods for personal use.	5% No ITC
5.	Transport of goods in a vessel including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	5% with ITC of input services
6.	Renting of motorcab (If fuel cost is borne by the service recipient, then 18% GST will apply)	5% No ITC
7.	Transport of passengers, by- (i) Air conditioned contract/stage carriage other than motorcab; (ii) a radio taxi.	5% No ITC
8.	Transport of passengers by air in economy class	5% with ITC of input services
9.	Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport.	5% with ITC of input

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		services
10.	Supply of tour operators' services	5% No ITC
11.	Leasing of aircrafts under Schedule II [5 (f)] by a scheduled airlines for scheduled operations	5% with ITC of input services
12.	Selling of space for advertisement in print media	5% With Full ITC
13.	Services by way of job work in relation to printing of newspapers;	5% With Full ITC
14.	Transport of goods in containers by rail by any person other than Indian Railways	12% With Full ITC
15.	Transport of passengers by air in other than economy class	12% With Full ITC
16.	Supply of Food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year and not having licence to serve liquor.	12% With Full ITC
17.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having room tariff Rs.1000 and above but less than Rs.2500 per room per day	12% With Full ITC
18.	Services provided by foreman of chit fund in relation to chit	12% with ITC of input services
19.	Construction of a complex, building, civil structure or a part thereof, intended for sale to a buyer, wholly or partly. [The value of land is included in the amount charged from the service recipient]	12% With Full ITC but no refund of overflow of ITC
20.	Temporary transfer or permitting the use or enjoyment of any Intellectual Property (IP) to attract the same rate as in respect of permanent transfer of IP;	12% with full ITC
21.	Supply of Food/drinks in restaurant having licence to serve liquor	18% With Full ITC
22.	Supply of Food/drinks in restaurant having facility of air-conditioning or central heating at any time during the year	18% With Full ITC

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23.	Supply of Food/drinks in outdoor catering	18% With Full ITC
24.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes where room tariff of Rs 2500/ and above but less than Rs 5000/- per room per day	18% With Full ITC
25.	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises	18% With Full ITC
26.	Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama	18% With Full ITC
27.	Composite supply of Works contract as defined in clause 119 of section 2 of CGST Act	18% With Full ITC
28.	Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as IPL and the like;	28% With Full ITC
29.	Services provided by a race club by way of totalisator or a licensed bookmaker in such club;	28% With Full ITC
30.	Gambling;	28% With Full ITC
31.	Supply of Food/drinks in <u>air-conditioned</u> restaurant in 5-star or above rated Hotel	28% With Full ITC
32.	Accommodation in hotels including 5 star and above rated hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, where room rent is Rs 5000/- and above per night per room	28% With Full ITC
33.	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration (supply of service) to attract the same GST rate and compensation cess as	Same rate of GST and compensation cess as on supply

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	applicable on supply of similar goods which involves any transfer of title in goods (supply of goods)	of similar goods
34.	Any transfer of right in goods or of undivided share in goods without the transfer of title thereof (supply of services) to attract the same GST rate and compensation cess as applicable on supply of similar goods which involves any transfer of title in goods (supply of goods).	Same rate of GST and compensation cess as on supply of similar goods
35.	Supply consisting of transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed (supply of goods): value of leasing services shall be included in the value of goods supplied.	GST and compensation cess as on supply of similar goods
36.	All other services not specified elsewhere	18% With Full ITC