

Comparision of GST Rates with Service Tax Structure

Compilation by : prakash@pmishra.in

Sr.No	DESCRIPTION OF SERVICES	GST RATE	Service Tax Rate	ITC Credit - Service Tax			ITC Credit - GST		
				Inputs Goods	Input Services	Capital Goods	Inputs Goods	Input Services	Capital Goods
1	Transport of goods by rail	5.00%	4.50%	✗	✓	✗	✗	✓	✗
2	Transport of passengers by rail (other than sleeper class)	5.00%	4.50%	✗	✓	✗	✗	✓	✗
3	Services of goods transport agency (GTA) in relation to transportation of goods [other than used household goods for personal use]	5.00%	4.50%	✗	✗	✗	✗	✗	✗
4	Services of goods transport agency in relation to transportation of used household goods for personal use.	5.00%	6.00%	✗	✗	✗	✗	✗	✗
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	5.00%	NA	NA	NA	NA	NA	✓	NA
6	Renting of motorcab (If fuel cost is not borne by the service recipient)	5.00%	6.00%	✗	✗	✗	✗	✗	✗
6.a	Renting of motorcab (If fuel cost is borne by the service recipient)	18.00%	NA	NA	NA	NA	✗	✗	✗
7	Transport of passengers, by- (i) Air conditioned contract/stage carriage other than motorcab; (ii) a radio taxi.	5.00%	6.00%	✗	✗	✗	✗	✗	✗
8	Transport of passengers by air in economy class	5.00%	6.00%	✗	✗	✗	✗	✓	✗
9	Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport.	5.00%	NA	NA	NA	NA	✗	✓	✗
10	Supply of tour operators' services (accomadation booking)	5.00%	1.50%	✗	✗	✗	✗	✗	✗
10.a	Supply of tour operators' services (other than accomodation booking)	5.00%	4.50%	✗	✗	✗	✗	✗	✗
11	Leasing of aircrafts under Schedule II [5 (f)] by a scheduled airlines for scheduled operations	5.00%	NA	NA	NA	NA	✗	✓	✗

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12	Selling of space for advertisement in print media	5.00%	✕	✕	✕	✕	✓	✓	✓
13	Services by way of job work in relation to printing of newspapers;	5.00%	✕	✕	✕	✕	✓	✓	✓
14	Transport of goods in containers by rail by any person other than Indian Railways	12.00%	6.00%	✕	✓	✕	✓	✓	✓
15	Transport of passengers by air in other than economy class	12.00%	9.00%	✕	✓	✕	✓	✓	✓
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.	12.00%	✕	✕	✕	✕	✓	✓	✓
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	12.00%	9.00%	✕	✓	✕	✓	✓	✓
18	Services provided by foreman of chit fund in relation to chit	12.00%	10.50%	✕	✕	✕	✕	✓	✕
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]	12.00%	4.50%	✕	✓	✓	✓	✓	✓
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;	12.00%	15.00%	✓	✓	✓	✓	✓	✓
21	Supply of Food/drinks in restaurant having licence to serve liquor	18.00%	NA	NA	NA	NA	✓	✓	✓
22	Supply of Food/drinks in restaurant having facility of air-conditioning or central heating at any time during the year	18.00%	6.00%	For non specified goods only	✓	✓	✓	✓	✓

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23	Supply of Food/drinks in outdoor catering	18.00%	9.00%	For non specified goods only	✓	✓	✓	✓	✓
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	18.00%	NA	NA	NA	NA	✓	✓	✓
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	18.00%	10.50%	For non specified goods only	✓	✓	✓	✓	✓
26	Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama	18.00%	✗	✗	✗	✗	✓	✓	✓
27	Composite supply of Works contract as defined in clause 119 of section 2 of CGST Act	18.00%		NA	NA	NA	✓	✓	✓
27.a	Original Work (construction, erection, commissioning etc. when there is no reverse charge applicable and composition scheme applicable)		6.00%	✗	✓	✓	NA	NA	NA
27.b	Maintenance work, restoration of goods, other work contracts (when there is no reverse charge applicable and composition scheme applicable)		10.50%	✗	✓	✓	NA	NA	NA
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;	28.00%	✗	✗	✗	✗	✓	✓	✓
29	Services provided by a race club by way of totalisator or a licensed bookmaker in such club;	28.00%	15.00%	✓	✓	✓	✓	✓	✓
30	Gambling;	28.00%	✗	✗	✗	✗	✓	✓	✓
31	Supply of Food/drinks in air-conditioned restaurant in 5-star or above rated Hotel	28.00%	✗	✗	✗	✗	✓	✓	✓

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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	28.00%	×	×	×	×	✓	✓	✓
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 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							
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 (RESIDUAL RATE)	18.00%	15.00%	✓	✓	✓	✓	✓	✓