

CLARIFICATION ON RATES OF GST FOR RESTAURANTS



	Rate of tax (CGST + SGST)
Restaurant under Composition Scheme (upto aggregate turnover of Rs. 75 lakh*)	5%
Restaurant with no air-conditioning in any part thereof and not serving liquor	12%
Restaurant with partial or full air-conditioning or serving liquor	18%
Is there any restaurant where the rate of tax is 28%	No
Rate of tax on food parcel cooked as per order	As applicable to service of such food in that restaurant
Rate of tax on parcel of pre-packed and pre-cooked namkeens sold from restaurants	12%

Note : The table above indicates GST rates applicable to supplies made by restaurants in different circumstances. However, the actual GST incidence will be lesser due to increased availability of input tax credit.

**This limit is Rs. 50 lakh for Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura, Sikkim and Himachal Pradesh.*



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