Heading 9963 - (Accommodation, food and Beverage services):

GST Rates on Hotels:

Categories	Declared Tariff ** (per room per day or equivalent)	Rate (%)	Input Tax Credit (ITC)
Services/Accommodation by a Hotels, Inns, Guest Houses, Club or Camp sites or Other Commercial Places for Residential or Lodging purposes having -	< Rs.1000	Exempt	Not Applicable
	>= Rs.1000 - < Rs.2500	12%	Available
	>= Rs.2500 - < Rs.7500	18%	Available
	>= Rs.7500 (includes-5 star hotels)	28%	Available
Services by way of renting of residential dwelling for use as residence.		Exempt	Not Applicable
Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of a religious place for general public, owned or managed by an entity registered as a charitable or religious trust u/s 12AA of the IT Act or a trust / an institution registered u/s 10(23C)(v) of the IT Act or a body / an authority u/s 10(23BBA) of the said Income-tax Act (Note)		Exempt	Not Applicable

** Declared tariff includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(Note): However, nothing contained in entry (b) of this exemption shall apply to-
(i) renting of rooms where charges are 1,000 or more per day;
(ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are 10,000 or more per day;
(iii) renting of shops or other spaces for business or commerce where charges are 10,000 or more per month.

Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being **food**/any other article for human consumption/drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen,
- **neither having the facility of air-conditioning or central air-heating** in any part of the establishment, at anytime during the year **nor having licence/permit** or by whatever name called **to serve alcoholic liquor** for human consumption. Rate 12%
- **having the facility of air-conditioning or central air-heating** in any part of the establishment, at any time during the year **having licence/permit** or by whatever name called **to serve alcoholic liquor** for human consumption. Rate 18%

Supply, by way of or as part of any service or in any other manner whatsoever in **outdoor catering** wherein goods, being **food** or any other article for human consumption or any drink **(whether or not alcoholic liquor for human consumption)**, as a part of such outdoor catering and such supply/service is for cash, deferred payment or other valuable consideration. RATE 18%

Supply, by way of or as part of any service or in any other manner whatsoever, of goods, **including but not limited to food** or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention centre, club, pandal, shamiana or any other place, specially arranged for organising a function) **together with renting of such premises**. RATE 18%

GST Rates on Restaurants:

Categories	Tax Rate	Input Tax Credit
Restaurants (without bar license) with Turnover less than 2Cr. And opting for composition scheme.	5%	Not available
AC/Non AC Restaurant (without bar license)	5%	Not available
AC/Non AC Restaurant (with bar license)	5%	Not available
Restaurants include takeaway food/door delivery	5%	Not available
Outdoor Catering	18%	Available
Restaurants within hotels where room rate are below Rs.7500 per room per day	5%	Not available
Restaurants within hotels where room rate are above Rs.7500 per room per day	18%	Available