

### Synopsis of effective rate of indirect taxes on key commodities in current and GST regime

Sr. No.	Description of Services	GST		Current Service Tax Rates	
		Rate	ITC	Rate	ITC
1	Transport of Goods by Rail by Indian Railways	5%	ITC of Svs only	4.50%	With ITC of input Svs.
2	Transport of goods in containers by rail by a person other than Indian Railways	12%	with Full ITC	6.00%	With ITC of input Svs.
3	Transport of Passengers by Rail (other than Sleeper class)	5%	with ITC of svcs.	4.50%	With ITC of input Svs.
4	GTA (Commercial Goods)	5%	No ITC	4.50%	No ITC
5	GTA (Domestic goods for personal use)	5%	No ITC	6.00%	No ITC
6	Transport of goods in vessel	5%	with ITC of svcs.	4.50%	With ITC of input Svs.
7	Rent a Cab (with fuel)	5%	No ITC	6.00%	CENVAT of Similar svcs only
8	Rent a Cab (without fuel)	18%	No ITC	15.00%	CENVAT of Similar svcs only
9	Transport of Passengers by AC buses & Radio Taxi	5%	No ITC	6.00%	No ITC
10	Transport of Passengers by Air in economy class	5%	with ITC of svcs.	6.00%	With ITC of input Svs.
11	Transport of passengers by Air (Non economy class)	12%	with Full ITC	9.00%	With ITC of input Svs.
12	Transport of passengers by air embarking from or terminating in a Regional Connectivity Scheme Airport.	5%	with ITC of svcs.	1.50%	No ITC
13	Tour Operator Services	5%	No ITC	9.00%	With ITC of input Svs.
14	Leasing of Airlines by scheduled airlines for scheduled operations	5%	with ITC of svcs.	NA	Not taxable under Service Tax
15	Selling of space for advertisement in Print Media	5%	with Full ITC	Exempted	-
16	Services by way of job work in relation to printing of newspapers	5%	with Full ITC	NA	Not taxable under Service Tax
17	Restaurant - Non AC and Non Liquor licence	12%	with Full ITC but ITC of C. Cess levied on beverages will not be available	Exempted	Full ITC except of inputs falling under Ch.1 to 22
18	Restaurant - Liquor Licence	18%		6.00%	
19	Restaurant - AC	18%		6.00%	
20	Restaurant located inside a 5 Star or above rated hotel	28%		6.00%	
21	Outdoor Caterer	18%		9.00%	
22	Hotel >=Rs.1000 & <Rs.2500 per room per day	12%	with Full ITC	9.00%	No ITC
23	Hotel >=Rs.2500 & <Rs.5000 per room per day	18%	with Full ITC	9.00%	No ITC
24	Hotel >=Rs.5000 or more per room per night	28%	with Full ITC	9.00%	No ITC
25	Mandap Keeper svcs by way of supply of food or drink, in a premises together with renting of such premises	18%	with Full ITC	10.50%	Full ITC except of inputs falling under Ch.1 to 22
26	Construction Svcs. (Value should be including Land)	12%	with Full ITC but no refund of overflow of ITC	4.50%	With input Svs. & Capital Goods
27	Temporary transfer or permitting the use of Intellectual property	12%	with Full ITC	15.00%	With Full ITC
28	Services by way of admission or access to circus, Indian classical dance, theatrical performance, drama	18%	with Full ITC	15.00%	With Full ITC
29	Works Contract Services	18%	with Full ITC	6% to 10.5%	With input Svs. & Capital Goods
30	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	28%	with Full ITC	15.00%	With Full ITC
31	Gambling	28%	with Full ITC	NA	Not taxable under Service Tax
32	<b>Transfer of the right to use</b> any goods for any purpose for cash, deferred payment or other valuable consideration	Same rate of GST and C. Cess as on supply of similar goods with Full ITC		NA	Not taxable under Service Tax
33	Any <b>transfer of right in goods</b> or of undivided share in goods without the transfer of title thereof			NA	Not taxable under Service Tax
34	<b>Supply consisting of transfer of title in goods</b> wherein property in goods shall pass at a future date upon payment of full consideration as agreed. Hire Purchase Transactions			NA	Not taxable under Service Tax
35	All other services not specified elsewhere	18%	with Full ITC	15.00%	With Full ITC