



DESCRIPTION OF SERVICES	GST RATE
Transport of goods by rail	5% with ITC of input services
Transport of passengers by rail (other than sleeper class)	5% with ITC of input services
Services of goods transport agency (GTA) in relation to transportation of goods [other than used household goods for personal use]	5% No ITC
Services of goods transport agency in relation to transportation of used household goods for personal use.	5% No ITC
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% No ITC
Renting of motorcab (If fuel cost is borne by the service recipient, then 18% GST will apply)	5% No ITC
Transport of passengers, by- (i) Air conditioned contract/stage carriage other than motorcab; (ii) a radio taxi.	5% No ITC
Transport of passengers by air in economy class	5% with ITC of input services
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 services
Supply of tour operators' services	5% No ITC
Leasing of aircrafts under Schedule II [5 (f)] by a scheduled airlines for scheduled operations	5% with ITC of input services
Selling of space for advertisement in print media	5% with With Full ITC
Services by way of job work in relation to printing of newspapers;	5% with With Full ITC
Transport of goods in containers by rail by any person other than Indian Railways	12% with With Full ITC
Transport of passengers by air in other than economy class	12% with With Full ITC
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 With Full ITC