



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% with With Full ITC
Services provided by foreman of chit fund in relation to chit	12% with ITC of input services
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% With Full ITC but no refund of overflow of ITC
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% with With Full ITC
Supply of Food/drinks in restaurant having licence to serve liquor	18% with With Full ITC
Supply of Food/drinks in restaurant having facility of air-conditioning or central heating at any time during the year	18% with With Full ITC
Supply of Food/drinks in outdoor catering	18% with With Full ITC
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% with With Full ITC
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% with With Full ITC
Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama	18% with With Full ITC
Composite supply of Works contract as defined in clause 119 of section 2 of CGST Act	18% with With Full ITC
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% with With Full ITC
Services provided by a race club by way of totalisator or a licensed bookmaker in such club;	28% with With Full ITC