

GST Rates on Goods

Fast Moving Consumer Goods	Consumer Durables and Capital Goods	Automobiles	Cement, Coal and Steel
Items of mass consumptions like milk, grain and cereals are exempt from GST. While commonly used products like hair oil, soaps and toothpaste will be charged with a GST rate of 18%. Aerated Drinks will be rated at 28% + 12% cess.	All capital goods and all industrial intermediaries would attract 18%. Items like refrigerators and ACs in the maximum 28% category.	Cars will attract 28% GST with a cess in the range of 1 to 15%. SUVs have a tax incidence of more than 40% currently, so 28% + 15% cess (43%) is neutral.	For cement, GST slab rate is 28%. There is a slight increase in taxes as currently it attracts 24-25%. However GST on coal and metal ore has been cut to 5%.

Note:- GST rate on few items like precious metal, textile, footwear etc. will be decided in next GST meeting expected to

GST Tax Slabs for Services

5%, No ITC	5%, Full ITC	12%, Full ITC	18%, Full ITC	28%, Full ITC
GTA services for transportation of goods	Advertisement in Print Media	Non AC Restaurants supplying food/ drinks not having liquor licenses	AC restaurants supplying food/ drinks Outdoor catering	Supply of Food / drinks in AC restaurants in 5 star and above
Renting a motor cab		Restaurants supplying food/ drinks having liquor license	Bundled services by way of supply of food/ drinks/ other items for human consumption along with renting of premises	
Transport of passenger by radio taxi or Air Conditioned contract /stage carriage other than motor cab		Hotel with room tariff between Rs.1000 to 2500	Composite supply of work contracts	
		Construction of complex, building, civil structure intended for sale to a buyer wholly or partly	Services by way of admission to entertainment events including exhibition of cinematographic films n sporting events like IPL etc. Any other services not included elsewhere	

GST to be paid by Service Reciever in case of RCM Services

1. GTA Services with respect to transportation of goods.
2. Legal Services
3. Sponsorship Services
4. Services provided by Director
5. Import of services
6. Radio Taxi or Passenger Transport Services provided through electronic commerce operator- *Tax to be paid by E-commerce Operator*

For any queries please mail at gsthelppdesk@rama.co.in