

SAC / HSN with Tax Rate of some specific services/Goods:

| S.N. | Services/ Goods | SAC/ HSN | Rates | Description |
|------|---|--|-------------------|--|
| 1 | Aerated Water / cold drink / beverages when served in restaurant | 996331 | 18% with full ITC | Services provided by Restaurants, Cafes and similar eating facilities including takeaway services, Room services and door delivery of food. |
| 2 | POS Restaurant Service Food . | 996331 | 18% with full ITC | Services provided by Restaurants, Cafes and similar eating facilities including takeaway services, Room services and door delivery of food. |
| 3 | POS Restaurant Service Food (Soft Beverages). | 996331 | 18% with full ITC | Services provided by Restaurants, Cafes and similar eating facilities including takeaway services, Room services and door delivery of food. |
| 4 | Conference Aid/ Event Management Service | 998596 | 18% with full ITC | Events, Exhibitions, Conventions and trade shows organisation and assistance services |
| 5 | Tax on Non AC Restaurant with Bar | 996331 | 18% with full ITC | Supply of Food/drinks in restaurant having licence to serve liquor |
| 6 | Renting of audio visual instruments | 997321 | 18% with full ITC | Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (Home entertainment equipment) |
| 7 | Audio Visual Service | 999799 | 18% with full ITC | Other services n.e.c. |
| 8 | Spa | 999729 | 18% | Other beauty treatment services n.e.c. |
| 9 | Horse Riding | 999699 | 28% | Other recreation and amusement services n.e.c. |
| 10 | Swimming Pool | 999723 | 18% | Physical well-being services including health club & fitness centre |
| 11 | Music Charges | 999791 | 18% | Services involving commercial use or exploitation of any event |
| 12 | Retention charges / Cancellation charges | If related to rooms than SAC and reates of Room rent shall be used. | | |
| 13 | Vocational training | 999243 | 18% | Higher education services, vocational |
| 14 | Adventures sports | 999659 | 28% | Other sports and recreational sports services n.e.c. |
| 15 | Car Parking | 996743 | 18% | Parking lot services |
| 16 | Tantage | 999791 | 18% | misc. |
| 17 | Interest Received from Bank | Service Tax Exemptions to be continued in GST as decided by GST Council :- Services by way of— (i) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); | | |
| 18 | Tender fees | 999799 | 18% | Other services n.e.c. |
| 19 | Staff canteen(non AC) | 996333 | 12% | Services provided in Canteen and other similar establishments |
| 20 | License Fee | 997212 | 18% | Rental or leasing services involving own or leased non-residential property |
| 21 | WASTE, PARINGS AND SCRAP, OF PLASTICS - OF POLYMERS OF ETHYLENE | 39151000 | 18% | |
| 22 | Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms | 44011010 | 5% | |
| 23 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. | 47061000 | 12% | |
| 24 | Ferrous waste and scrap; remelting scrap ingots of iron or steel. | 72041000 | 18% | |
| 25 | Aluminium waste and scrap. | 76020010 | 18% | |
| 26 | Cullet and other waste and scrap of glass; glass in the mass. | 70010010 | 18% | |
| 27 | Taxes applicable in case of alcohol/liquor | GST is not applicable on liquor. | | |
| 28 | RTI Fees (currently no tax) | No GST should be charged. | | |
| 29 | Laundry | 999712 [Dry-cleaning services (including fur product cleaning services)] 999713 [Other textile cleaning services] | 18% | Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified) |
| 30 | Taxi Service | 996601 | 5% no ITC | Renting of Motorcab |
| 31 | Lawn charges (open area) | 997212 | 18% | Rental or leasing services involving own or leased non-residential property |