

GST Rates of Services: Sector Wise

Service Sector	GST Rate
Education	0
Health	0
Transportation	5% (Including Cab Aggregators)
Insurance	18%
Telecom	18%
Aviation	• 5% (Economy Class)

	<ul style="list-style-type: none"> • 12% (Business Class)
E-Commerce (Like Flipkart)	1% to deduct at source before paying suppliers
Hospitality	<ul style="list-style-type: none"> • Hotels and lodges with tariff below Rs 1,000 – No GST • Hotels ranging b/w Rs 2500 to Rs 5000 – 18% • Luxury hotels – 28%. • Restaurants with less than 50 lacs turnover – 5% • Non A/C Joints – 12% • A/C Restaurants with liquor License – 18%
Entertainment (Casinos, Race	28%

Clubs, Betting and Cinemas)	
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