

GST on Output services:

Activity	Rate of Tax
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
Retiring room (Tariff per day Upto Rs1000)	Exempt
Retiring room (Tariff per day Rs1000 to Rs 2500)	12% with full ITC
Retiring room (Tariff per day Rs2500 to Rs 5000)	18% with full ITC
Retiring room (Tariff per day Rs 5000 or above)	28% with full ITC
Rental of immovable property	18% with full ITC
Sales of Wagons, Coaches, Rolling-stock	5% with full ITC (no refund of excess ITC)
Sale of scrap: Ferrous/ Copper/ Glass	18%
Sale of scrap: Wood	5%
Other Services	All other services provided by IR to business entities shall be covered under Reverse Charge Mechanism, wherein Service Recipient shall pay tax directly

GST on Input

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25	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast.	5%
44	Railway or tramway sleepers (cross-ties) of wood.	12%
73	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	18%
85	Electrical signalling, safety or traffic control equipment for railways,	28%
86	1. Rail locomotives powered from an external source of electricity or by electric accumulators.	5% with no refund of ITC accumulation

	<p>2. Other rail locomotives; locomotives, including electric locomotives, steam locomotives and diesel locomotives.</p> <p>3. Selfpropelled railway or tramway coaches; vans and trucks, other than those of heading.</p> <p>4. Railway or tramway maintenance or service vehicles, whether or not selfpropelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</p> <p>5. Railway or tramway passenger coaches, not selfpropelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not selfpropelled.</p> <p>6. Railway or tramway goods vans and wagons, not self-propelled.</p> <p>7. Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel bogies, axles and wheels, and parts thereof.</p> <p>8. Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</p>	
87	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	28%