

GST Rate for Services for Food Processing

Sl. No.	Description of Services	Rate
1.	Services by way of transportation by rail or a vessel from one place in India to another of the following goods: (a). Agricultural produce (b). Milk, Salt and food grain including Flours, Pulses and Rice	NIL
2.	Services provided by a goods transport agency, by way of transport in a goods carriage of: (a). Agricultural produce (b). Milk, Salt and food grain including Flour, Pulses and Rice	NIL
3.	Processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigation, culling, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market.	NIL
4.	Services by way of slaughtering of animals.	NIL
5.	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	NIL
6.	Supply of food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year and not having license to serve liquor.	12%
7.	Supply of food/drinks in restaurant having licence to serve liquor.	18%
8.	Supply of food/drinks in restaurant having facility of air-conditioning or central heating at any time during the year.	18%
9.	Supply of food/drinks in outdoor catering.	18%
10.	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%
11.	All other services not specified elsewhere.	18%