



Home / Guides / GST Rates

GST Rates Chart 2026

Quick reference for CA Inter Indirect Tax. All GST slabs with common items, ITC rules, and reverse charge.

NEW for May 2026



GST Amendments for May 2026 Exam

Insurance exemption, GTA rate changes (12%→18%), ECO local delivery. Official ICAI statutory update.



GST Rate Slabs

Nil (0%)

- Fresh fruits & vegetables
- Milk, curd, buttermilk
- Fresh meat, fish, eggs
- Bread, salt, prasad
- Unbranded cereals, pulses, flour
- Healthcare services
- Educational services
- Public transport (non-AC)

5%

- Branded cereals, spices
- Tea, coffee, edible oil
- Sugar, coal, fertilizers
- Economy class air travel

Get exam updates & new papers

you@email.com

Subscribe



Small restaurants (non AC)

- Newspaper, books

12%

- Processed food, frozen items
- Butter, ghee, cheese
- Mobiles, computers, laptops
- Sewing machines, umbrella
- Business class air travel
- Hotels (Rs 1000-7500)
- Construction services
- Outdoor catering

18%

- Most manufactured goods
- Soaps, hair oil, toothpaste
- Industrial machinery
- IT services, telecom
- Banking, financial services
- Hotels (Rs 7500+)
- Restaurants in hotels
- Legal, accounting services

28%

- Luxury cars, SUVs
- Motorcycles (>350cc)
- AC, refrigerator, washing machine
- Cement, paints, perfumes
- Aerated drinks, tobacco
- 5-star hotel accommodation
- Casino, race club betting

Get exam updates & new papers

Blocked ITC (Section 17(5))

Item/Service	ITC	Exception
Motor vehicles (general)	Not allowed	Allowed for specific business use
Food & beverages	Not allowed	Allowed if business is in same line
Health insurance	Not allowed	Allowed if statutory obligation
Club membership	Not allowed	None
Rent-a-cab	Not allowed	Allowed if statutory or further supply
Works contract for immovable property	Not allowed	Allowed if for further supply
Goods lost/destroyed/gifted	Not allowed	None

Reverse Charge (RCM)

Service	Recipient (Liable to pay GST)
Services by advocate	Business entity
Sponsorship services	Body corporate
Services by director	Company
Renting of motor vehicle	Body corporate (if supplier doesn't charge GST)
Security services	Registered person
GTA services	Factory, society, body corporate
Import of services	Importer

Important Thresholds

Get exam updates & new papers

Rs 20 Lakh for special category states

GST Registration - Services

Rs 20 Lakh

Rs 10 Lakh for special category states

Composition Scheme

Rs 1.5 Crore

1% tax (0.5% CGST + 0.5% SGST)

E-way Bill

Rs 50,000

For movement of goods

E-invoicing

Rs 5 Crore

Turnover in any preceding FY

TDS under GST

Rs 2.5 Lakh

2% deduction by specified persons

Practice Taxation MCQs

Test your knowledge of GST rates and provisions with chapter-wise questions.

[Practice MCQs >](#)

Get exam updates & new papers

Complete tax slabs for AY 2026-27

[Tax Rates →](#)

Get Notified When New Papers Drop

May 2026 suggested answers, Nov 2026 RTPs & exam updates.

[Subscribe](#)

CA Papers

Free CA Finals past papers, questions and answers.

Quick Links

[Papers](#)

[About](#)

Resources

[ICAI Official](#)

© 2026 CA Papers. All rights reserved.