

# INLAND WATERWAYS AUTHORITY OF INDIA

## RATES OF GST ON SERVICES

S.No.	Description of Services	Rates
1.	Service of transportation of passengers, with or without accompanied belongings, by- (a) Railways in a class other than- i. First Class; or ii. An Air-conditioned coach;  (b) Metro, Monorail or Tramway; (c) <b>Inland Waterways;</b> (d) Public transport, other than predominantly for tourism purpose, in vessel between places located in India; and (e) Metered Cabs or auto rickshaws (including e-rickshaws).	<b>Nil</b>
2.	Services by ways of transportation of goods – (a) By road except the services of- i. A goods transportation agency; ii. A courier agency;  (b) <b>by inland waterways.</b>	
3.	<b>Renting of Motor cab</b> where the cost of fuel is included in the consideration charged from the service recipient.	<b>5% No ITC</b>
4.	All goods not specified elsewhere.  (a) 8901 Cruise ships, excursion boats, ferry-boats, cargo ships, <b>barges and similar vessels</b> for the transport of persons or goods.  (b) 8904 <b>Tugs</b> and pusher craft.	<b>5%</b>

	<p>(c) 8905 <b>Light-vessels</b>, fire-floats, <b>dredgers, floating cranes</b> and other vessels the navigability of which is subsidiary to their main functions; floating docks; floating or submersible drilling or production platforms.</p> <p>(d) 8906 <b>Other vessels</b>, including warships and lifeboats other than rowing boats.</p> <p>(e) 8907 Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, <b>bouys and beacons</b>).</p> <p>(f) Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907</p>	
5.	(8608) Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, <b>safety or traffic control equipment</b> for railways, tramways, roads, <b>inland waterways</b> , parking facilities, port installations or airfields; parts of the foregoing	<b>5%</b>
6.	<p>(a) Composite supply of works contract as defined in clause 119 of section 2 of CGST Act.</p> <p>(b) Consultancy services, Operation &amp; Maintenance of Vessel, Dredging, Navigation, Erection &amp; maintenance Bandalling etc.</p> <p>(C) All other services not specified elsewhere.</p>	<b>18%</b>
7.	<b>Surveying</b> (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	<b>28%</b>