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The advent of the Goods and Services Tax (GST) regime in India, effective from July 1, 2017, marked a pivotal transformation in the nation's indirect taxation landscape. This comprehensive tax system, enacted through the Central Goods and Services Tax Act, 2017 (CGST Act), State Goods and Services Tax Acts (SGST Acts), and the Integrated Goods and Services Tax Act, 2017 (IGST Act), subsumed a multitude of erstwhile Central and State levies, including Service Tax, Luxury Tax and State Value Added Taxes which previously governed the hospitality sector. The primary objective of GST is to establish a unified national market, mitigate cascading effects of taxation and promote ease of doing business through a seamless flow of input tax credit. This article meticulously examines the GST implications for hotels, inns and guesthouses across various operational aspects but restricting to services related to accommodation, by giving references to relevant statutory provisions, rules, circulars.....