

C. B. Thakar

Q1. What is the rate of GST on supply of sports services? Whether services charges for use of Swimming pool is covered by service of fitness centre to attract 5% GST under SAC 99972? What is the rate of GST on unpolished stainless still utensils? Reply 1: There are different classifications of Sport services like recreational sporting services, sports and fitness related services etc. These services are liable to tax at 18%. The newly created category of “Physical well-being services including health club and fitness centre (SAC 999723)” effective from 22.9.2025 attracts rate of tax at 5% without ITC. In my opinion, the swimming services can be considered as part of health club or fitness centre and should be covered by 5% category. Rate of tax on unpolished utensils Part of HSN 7323 is covered for 5% rate. The description given at sl. no. 416 in schedule I.....