

GST Registration & Tax Invoice Particulars

Indirect tax registration framework applicable to MTDC accommodation and restaurant services.

1. Registration Framework

Registered Entity	Maharashtra Tourism Development Corporation Limited
Nature of Supply	Accommodation services (SAC 9963) and restaurant services
State of Registration	Maharashtra
GSTIN	State-wise GSTIN of the Corporation is printed in full on every tax invoice issued for a stay
Invoice Issued By	The MTDC resort or approved operating partner delivering the stay
PAN Linkage	GSTIN is derived from the Corporation's Permanent Account Number as allotted by the Income Tax Department

2. Rate Application on Accommodation

- GST is levied on the value of supply at the rate notified for the applicable tariff slab on the date of invoice.
- Rates displayed on the booking engine are per room per night and are exclusive of GST unless the room card states otherwise.
- Restaurant and food and beverage supplies are taxed at the rate notified for restaurant services.
- Where a government notification alters the applicable rate before the date of stay, the revised rate applies.

3. Obtaining a Tax Invoice

A GST tax invoice bearing the supplier's GSTIN, invoice number, date, SAC, taxable value and tax break-up is issued at the property on check-out. Guests requiring input tax credit must provide their GSTIN and registered legal name at the time of check-in so that it can be recorded on the invoice; a GSTIN cannot be added after the invoice is issued.

4. Credit Notes on Cancellation

Where a confirmed reservation is cancelled and a refund becomes payable, GST collected is refunded proportionately with the tariff refunded, supported by a credit note issued in accordance with Section 34 of the Central Goods and Services Tax Act, 2017.

5. Verification

The GSTIN printed on any MTDC tax invoice may be independently verified through the 'Search Taxpayer' facility on the Goods and Services Tax portal at gst.gov.in. Queries relating to invoices may be addressed to MTDC Central Reservations quoting the invoice number and Booking ID.