Hotel GST Billing Checklist for Front Office Teams

A practical GST-ready checklist for hotel reception, billing, and accounts teams in India.

Hotel Name	_____	Date	_____
GSTIN	_____	Shift	_____
Prepared By	_____	Property Type	_____

1. Guest Billing Verification

Guest Billing Verification	Verified
Guest name matches booking	■
GSTIN collected for corporate booking	■
Billing address verified	■
Room tariff category checked	■
Correct GST slab applied	■

2. GST Slab Validation

Room Tariff	GST Rate	ITC Eligibility
Below ■1,000	0%	No
■1,001–■7,500	5%	No
Above ■7,500	18%	Yes

Important: GST is generally charged on the declared room tariff and not the discounted OTA price.

3. Invoice Compliance Checks

GST Invoice Requirement	Verified
Invoice serial number added	■
SAC Code 9963 mentioned	■
CGST & SGST breakup shown	■
Taxable amount visible	■
Final payable amount correct	■
Payment mode recorded	■

4. OTA & Corporate Booking Checks

OTA / Corporate Booking Validation	Verified

OTA discount verified	■
Declared tariff checked	■
Corporate GSTIN validated	■
Invoice name matches company records	■
GST type (CGST/SGST/IGST) confirmed	■

5. Common Hotel GST Billing Mistakes

Common Mistake	Quick Fix
GST charged on discounted price	Use declared tariff
Missing SAC code	Add SAC 9963
Wrong GST slab	Verify room tariff
Incorrect GST breakup	Check billing state
Missing company GSTIN	Confirm during check-in

BONUS: Front Office GST Best Practices

Quick Front Office GST Tips	Why It Matters
Verify GSTIN during check-in	Avoid invoice corrections later
Match OTA tariff with PMS tariff	Reduces GST mismatch issues
Use automated invoice generation	Improves billing accuracy
Keep room category mapping updated	Prevents incorrect GST slabs
Review invoices before checkout	Reduces guest disputes

This checklist helps hotels improve GST billing accuracy, invoice consistency, and operational compliance during guest checkout.

Powered by AxisRooms — Simplifying hotel distribution, billing workflows, and revenue operations.