

I. Pre-GTS tax incidence vis-à-vis GST rate for goods:

S. No.	Chapter	Description of goods	Pre-GST Tax Incidence*	GST Rate
Food & Beverage				
1.	4	Milk powder	6%	5%
2.	4	Curd, Lassi, Butter milk put up in unit container	4%	0%
3.	4	Unbranded Natural Honey	6%	0%
4.	0401	Ultra High Temperature (UHT) Milk	6%	5%
5.	801	Cashew nut	7%	5%
6.	806	Raisin	6%	5%
7.	9	Spices	6%	5%
8.	9	Tea	6%	0%
9.	10	Wheat	2.5%	0%
10.	10	Rice	2.75%	0%
11.	11	Flour	3.5%	0%
12.	15	Soyabean oil	6%	5%
13.	15	Groundnut oil	6%	5%
14.	15	Palm oil	6%	5%
15.	15	Sunflower oil	6%	5%
16.	15	Coconut oil	6%	5%
17.	15	Mustard Oil	6%	5%
18.	15	Sunflower oil	6%	5%
19.	15	Other vegetable edible oils	6%	5%
20.	17	Sugar	6%	5%
21.	1704	Sugar confectionery	21%	18%
22.	21	Sweetmeats	7%	5%
23.	2103	Ketchup & Sauces	12%	12%
24.	2103 30 00	Mustard Sauce	12%	12%
25.	2103 90 90	Toppings, spreads and sauces	12%	12%
26.	22	Mineral water	27%	18%
Household goods of daily use				
27.	33	Agarbatti	10%	5%
28.	33	Tooth powder	17%	12%
29.	33	Hair oil	27%	18%
30.	33	Toothpaste	27%	18%
31.	34	Soap	27%	18%
32.	4823	Kites	11%	5%
33.	64	Footwear of RSP upto Rs. 500 per pair	10%	5%
34.	64	Other footwear	21%	18%
35.	73	LPG Stove	21%	18%
36.	76	Aluminium foils	19%	18%
37.	94	LED	15%	12%
38.	94	Kerosene pressure lantern	8%	5%
Educational				
39.	4903	Childrens' picture, drawing or colouring books	7%	0%

S. No.	Chapter	Description of goods	Pre-GST Tax Incidence*	GST Rate
40.	4202	School Bag	22%	18%
41.	8443	Printers [other than multifunction printers]	19%	18%
42.	8472	Staplers	27%	18%
Medical and health				
43.	37	X ray films for medical use	23%	12%
44.	3822	Diagnostic kits and reagents	16%	12%
Agriculture				
45.	84	Fixed Speed Diesel Engines of power not exceeding 15HP	16%	12%
46.	4011	Tractor rear tyres and tractor rear tyre tubes	20%	18%
47.	8423 & 9016	Weighing Machinery [other than electric and electronic]	25%	18%
Infrastructure / fuel				
48.	25	Cement	29%	28%
49.	27	Coal	9%	5%
50.	68	Fly ash bricks and fly ash blocks	16%	12%
Safety / security gadgets				
51.	65	Helmet	20%	18%
52.	65	Headgear and parts thereof	27%	18%
53.	8521	Recorder	19%	18%
54.	8525	CCTV	19%	18%
Miscellaneous				
55.	8452	Sewing Machine	16%	12%
56.	8703	Car for Physically handicapped person	21%	18%
57.	8715	Baby carriages	27%	18%
58.	3926 90 99	Plastic Tarpaulin	19%	18%
59.	9403	Bamboo furniture	23%	18%

II. Subsequent GST rate changes for goods:

Relief given to the Middle Class in GST			
S.No.	Description of goods	GST Rate From	Present GST Rate
Food & Beverage			
1.	Desiccated Coconut	12%	5%
2.	Chocolates and food preparations containing cocoa	28%	18%
3.	Horlicks, Bournvita, Boost, Maltova	28%	18%
4.	Pasta, spaghetti, macaroni, noodles,	18%	12%
5.	Khakra and plain chapati / roti	12%	5%

6.	Namkeens other than those put up in unit container and branded	12%	5%
7.	Idli dosa batter	12%	5%
8.	Roasted Gram	12%	5%
9.	Mix edible preparations such as food flavouring material, Churna for pan, Custard powder	28%	18%
10.	Drinking water packed in 20 liters bottles	18%	12%
Household goods			
11.	Curry paste	18%	12%
12.	Chutney Powder	18%	5%
13.	Mehendi paste in cones	18%	5%
14.	Cosmetics and perfumes	28%	18%
15.	Detergents and Washing Powders	28%	18%
16.	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal	28%	18%
17.	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics and other articles of plastic	28%	18%
18.	Rubber bands	28%	12%
19.	Tableware, kitchenware, other household articles and toilet articles	28%/18%	12%
20.	Idols made of clay, wood or stone	28%	Nil/12%
21.	Statues, statuettes, pedestals and other articles of stone	28%	18%
22.	Doors, windows and their frames and thresholds for doors	28%	18%
23.	Razors and razor blades (including razor blade blanks in strips)	28%	18%
24.	Wet grinder with stone as a grinder	28%	12%
25.	Vacuum flasks and other vacuum vessels	28%	18%
26.	Brooms and brushes	5%	Nil
27.	Kitchen gas lighters	28%	18%
28.	Washing machines.	28%	18%
29.	Vacuum cleaners	28%	18%
30.	Domestic electrical appliances such as food grinders and mixers & food or vegetable juice extractor, shaver, hair clippers etc	28%	18%
31.	Storage water heaters and immersion heaters, hair dryers, hand dryers, electric smoothing irons etc	28%	18%
32.	Televisions upto the size of 68 cm	28%	18%

Educational			
33.	Poster Colour and Modelling paste for children amusement	28%	12%
Medical and health			
34.	Ayurvedic, Unani, Siddha, Homeopathy medicines, other than those bearing a brand name	12%	5%
35.	Sanitary Napkins	12%	Nil
Agriculture			
36.	Fertilizer	12%	5%
37.	Fertilizer grade Phosphoric acid	18%	12%
38.	Bamboo wood building joinery	18%	12%
39.	Drip irrigation system including laterals, sprinklers	18%	12%
Infrastructure / fuel/environment			
40.	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	28%	18%
41.	Sanitary ware	28%	18%
42.	Brass Kerosene Pressure Stove.	18%	12%
Miscellaneous			
43.	Articles of cutlery	28%	18%
44.	Bells, gongs	18%	12%
45.	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, hand bags etc.	28%	18%
46.	Hand bags and shopping bags, of cotton and jute	18%	12%
47.	Khadi fabric, sold through Khadi and Village industries' commission's outlets	5%	Nil
48.	Coir products	12%	5%
49.	Static Convertors (UPS)]	28%	18%
50.	Spectacle frames	18%	12%
51.	Wrist-watches, pocket-watches and other watches	28%	18%
52.	Other furniture [other than bamboo furniture]	28%	18%
53.	Mattresses	28%	18%
54.	Lamps and lighting fittings	28%	18%
55.	Festive, carnival or other entertainment articles	28%	18%
56.	Paints and varnishes (including enamels and lacquers)	28%	18%

57.	Glaziers' putty, grafting putty, resin cements	28%	18%
58.	Miscellaneous articles such as scent sprays and similar toilet sprays, powder-puffs and pads for the application of cosmetics or toilet preparations.	28%	18%

**RECOMMENDATIONS FOR CHANGES IN GST/IGST RATE AND
CLARIFICATIONS IN RESPECT OF GST RATE ON CERTAIN GOODS**

[As per discussions in the 25th GST Council Meeting held on 18th January, 2018]

These decisions of the GST Council are being communicated for general information, and will be given effect to through Gazette notifications / circulars which only shall have the force of law.

**A. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR
REDUCTION FROM 28% TO 18%:**

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	87	Old and used motor vehicles [medium and large cars and SUVs] on the margin of the supplier, subject to the condition that no input tax credit of central excise duty/value added tax or GST paid on such vehicles has been availed by him.
2.	8702	Buses, for use in public transport, which exclusively run on bio-fuels.

**B. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR
REDUCTION FROM 28% TO 12%:**

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	87	All types of old and used motors vehicles [other than medium and large cars and SUVs] on the margin of the supplier of subject to the conditions that no input tax credit of central excise duty /value added tax or GST paid on such vehicles has been availed by him.

**C. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR
REDUCTION FROM 18% TO 12%:**

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	1704	Sugar boiled confectionary
2.	2201	Drinking water packed in 20 liters bottles
3.	2809	Fertilizer grade Phosphoric acid
4.	29 or 38	Bio-diesel

5	38	The following Bio-pesticides, - <table><tr><td>S. No.</td><td>Name of the bio pesticide</td></tr><tr><td>1</td><td>Bacillus thuringiensis var. israelensis</td></tr><tr><td>2</td><td>Bacillus thuringiensis var. kurstaki</td></tr><tr><td>3</td><td>Bacillus thuringiensis var. galleriae</td></tr><tr><td>4</td><td>Bacillus sphaericus</td></tr><tr><td>5</td><td>Trichoderma viride</td></tr><tr><td>6</td><td>Trichoderma harzianum</td></tr><tr><td>7</td><td>Pseudomonas fluorescens</td></tr><tr><td>8</td><td>Beauveria bassiana</td></tr><tr><td>9</td><td>NPV of Helicoverpa armigera</td></tr><tr><td>10</td><td>NPV of Spodoptera litura</td></tr><tr><td>11</td><td>Neem based pesticides</td></tr><tr><td>12</td><td>Cymbopogon</td></tr></table>	S. No.	Name of the bio pesticide	1	Bacillus thuringiensis var. israelensis	2	Bacillus thuringiensis var. kurstaki	3	Bacillus thuringiensis var. galleriae	4	Bacillus sphaericus	5	Trichoderma viride	6	Trichoderma harzianum	7	Pseudomonas fluorescens	8	Beauveria bassiana	9	NPV of Helicoverpa armigera	10	NPV of Spodoptera litura	11	Neem based pesticides	12	Cymbopogon
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11	Neem based pesticides																											
12	Cymbopogon																											
6.	4418	Bamboo wood building joinery																										
7.	8424	Drip irrigation system including laterals, sprinklers																										
8.	8424	Mechanical Sprayer																										

D. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 18% TO 5%:

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	13	Tamarind Kernel Powder
2.	1404/3305	Mehendi paste in cones
3.	2711	LPG supplied for supply to household domestic consumers by private LPG distributors
4.	88 or any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads

E. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 12% TO 5%:

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	4601, 4602	Articles of straw, of esparto or of other plaiting materials; basketware and wickerwork

F. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR INCREASE FROM 12% TO 18%:

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	5601 22 00	Cigarette filter rods

G. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 12% TO 5% WITH NO REFUND OF UNUTILISED INPUT TAX CREDIT:

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	5801 37 20	Velvet fabric

H. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 3% TO 0.25%:

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	7102	Diamonds and precious stones

I. NIL GST RATE:

- (i) Vibhuti
- (ii) Parts and accessories for manufacture of hearing aids.
- (iii) De-oiled rice bran

J. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR INCREASE FROM NIL TO 5%:

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	2302	Rice bran (other than de-oiled rice bran)

K. CHANGES IN COMPENSATION CESS ON CERTAIN GOODS:

S. No	Chapter/Heading/Sub-heading/Tariff item	Description	Present Compensation Cess Rate	Compensation Cess Rate Recommended
1.	8702	Motor vehicles [falling under heading 8702, as it was in excise regime] cleared as ambulances, duly fitted with all	15%	Nil

		fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such vehicles.10-13 seater buses and ambulances, subject to specified conditions.		
2.	87	Old and used motor vehicles [medium and large cars and SUVs], on the margin of the supplier, subject to the condition that no input tax credit of central excise duty/value added tax or GST paid on such vehicles has been availed by him.	Applicable rate	Nil
3.	87	All types of old and used motors vehicles [other than medium and large cars and SUVs] on the margin of the supplier of subject to the conditions that no input tax credit of central excise duty /value added tax or GST paid on such vehicles has been availed by him.	Applicable rate	Nil

L. CHANGES IN IGST RATE RECOMMENDED ON CERTAIN GOODS:

S. No	Chapter/ Heading/ Sub- heading/ Tariff item	Description	Present IGST Rate	IGST Rate Recommended
1.	88or any other chapter	Satellites and payloads and Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads	18%	5%

M. MODIFICATION IN DEFINITION/ CLARIFICATION IN RESPECT OF CHANGES IN GST/IGST RATES ON GOODS:

S. No	Chapter/ Heading/ Sub- heading/ Tariff item	Description	Present GST Rate	Modification/clarification Recommended
1.	27	Poly Butylene Feed Stock & Liquefied Petroleum Gas	18%	The GST to apply only on the net quantity of Poly Butylene Feed Stock or Liquefied Petroleum Gases retained for the manufacture of Poly Iso Butylene or Propylene or di-butyl para cresol respectively, subject to specified conditions.

2.	Any chapter	Rail coach industry	Applicable GST rate	Only the goods falling under chapter 86 attract 5% GST rate with no refund of unutilised ITC. Goods falling in any other chapter will attract applicable GST rate under the respective chapters, even if supplied to the Indian railways.
3.	2701	Coal rejects	5% + Rs. 400 PMT Compensation Cess	Coal rejects fall under heading 2701 and attract 5% GST and Rs. 400 PMT Compensation Cess.

It is proposed to issue notification giving effect to the recommendations of the Council on 25th January, 2018 to be effective from 00 HRS on 25th January, 2018

**RECOMMENDATIONS FOR CHANGES IN GST/IGST RATE AND
CLARIFICATIONS IN RESPECT OF GST RATE ON CERTAIN GOODS**

[As per discussions in the 23rd GST Council Meeting held on 10th November, 2017]

These decisions of the GST Council are being communicated for general information, and will be given effect to through Gazette notifications / circulars which only shall have the force of law.

A. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 28% TO 18%

S. No.	Chapter/ Heading/ Sub- heading/ Tariff item	Description
1.	1704	Chewing gum / bubble gum and white chocolate, not containing cocoa [17041000, 17049090]
2.	1804	Cocoa butter, fat and oil
3.	1805	Cocoa powder, not containing added sugar or sweetening matter
4.	1806	Chocolates and other food preparations containing cocoa
5.	1901 90 [other than 1901 10, 1901 20 00]	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]
6.	1905 32	Waffles and wafers coated with chocolate or containing chocolate
7.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
8.	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan [other than pan masala].
9.	2202 90 90	Other non-alcoholic beverages
10.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
11.	2516 12 00	Granite, other than blocks
12.	2710	Avgas
13.	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings
14.	3303	Perfumes and toilet waters

15.	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]
16.	3305	Preparations for use on the hair [other than Hair oil].
17.	3306 [other than 3306 10 10, 3306 10 20]	Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste from (tooth powder or toothpaste)]
18.	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning , agarbattis, lobhan, dhoop batti, dhoop, sambhrani]
19.	3401 30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
20.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401
21.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
22.	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404
23.	3602	Prepared explosives, other than propellant powders; such as Industrial explosives
24.	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
25.	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters
26.	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils
27.	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades

28.	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
29.	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
30.	3820	Anti-freezing preparations and prepared de-icing fluids
31.	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics
32.	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics
33.	3926 [other than 3926 40 11, 3926 90 10]	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads, plastic tarpaulins, medical grade sterile disposable gloves, plastic rain coats]
34.	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]
35.	4016 [other than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber (other than erasers and rubber bands)
36.	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
37.	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
38.	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than school satchels and bags other than of leather or composition leather, toilet cases, hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, vanity bags, handbags of other materials excluding wicker work or basket work]
39.	4203	Articles of apparel and clothing accessories, of leather or of composition leather
40.	4205	Other articles of leather or of composition leather
41.	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
42.	4303	Articles of apparel, clothing accessories and other articles of furskin
43.	4304	Articles of artificial fur
44.	4410	Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards

45.	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
46.	4412	Plywood, veneered panels and similar laminated wood
47.	4413	Densified wood, in blocks, plates, strips, or profile shapes
48.	4414	Wooden frames for paintings, photographs, mirrors or similar objects
49.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
50.	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
51.	4814	Wall paper and similar wall coverings; window transparencies of paper
52.	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit
53.	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
54.	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
55.	6801	Setts, curbstones and flagstones, of natural stone (except slate)
56.	6802	All goods of marble and granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figure of animal, bowls, vases, cups, cachou, boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage etc., other ornamental goods essentially of stones;]
57.	6803	Worked slate and articles of slate or of agglomerated slate
58.	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
59.	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
60.	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
61.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering
62.	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
63.	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
64.	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
65.	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or

		included [other than fly ash bricks, fly ash blocks and fly ash aggregate with 90% or more fly ash content]
66.	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths
67.	6904	Ceramic flooring blocks, support or filler tiles and the like
68.	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
69.	6906	Ceramic pipes, conduits, guttering and pipe fittings
70.	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
71.	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture
72.	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
73.	6914	Other ceramic articles
74.	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
75.	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
76.	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
77.	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
78.	7007	Safety glass, consisting of toughened (tempered) or laminated glass
79.	7008	Multiple-walled insulating units of glass
80.	7009	Glass mirrors, whether or not framed, including rear-view mirrors
81.	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like
82.	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
83.	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms
84.	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]
85.	7321	Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel
86.	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel

87.	7324	Sanitary ware and parts thereof of iron and steel
88.	7418	All goods other than utensils i.e. sanitary ware and parts thereof of copper
89.	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00
90.	7610 10 00	Doors, windows and their frames and thresholds for doors
91.	7615	All goods other than utensils i.e. sanitary ware and parts thereof
92.	8212	Razors and razor blades (including razor blade blanks in strips)
93.	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]
94.	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
95.	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
96.	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
97.	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405
98.	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]
99.	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters
100.	8419	Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semi-conductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]; parts [8419 90]
101.	8423	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds
102.	8424	Fire extinguishers
103.	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
104.	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)

105.	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
106.	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers
107.	8443	Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle
108.	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines]
109.	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines
110.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter
111.	8479	Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]
112.	8483	Crank shafts for sewing machine; bearing housings, incorporating ball or roller bearings, bearing housings, not incorporating ball or roller bearing; gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws;
113.	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals
114.	8504	Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]
115.	8506	Primary cells and primary batteries
116.	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
117.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
118.	8517	ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]
119.	8518	Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]
120.	8519	Sound recording or reproducing apparatus
121.	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521

122.	8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.
123.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
124.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
125.	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
126.	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
127.	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530
128.	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables
129.	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517
130.	8539	Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]
131.	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber]
132.	8545	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)
133.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material
134.	9004	Goggles including goggles for corrective vision.
135.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
136.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
137.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
138.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers

139.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
140.	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
141.	9012	Microscopes other than optical microscopes; diffraction apparatus
142.	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
143.	9014	Direction finding compasses; other navigational instruments and appliances
144.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
145.	9016	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights
146.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like
147.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
148.	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
149.	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
150.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
151.	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)
152.	9107	Time switches with clock or watch movement or with synchronous motor
153.	9108	Watch movements, complete and assembled
154.	9110	Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements
155.	9111	Watch cases and parts thereof
156.	9112	Cases for other than clocks, and parts thereof
157.	9113	Watch straps, watch bands and watch bracelets, and parts thereof
158.	9114	Other watch parts
159.	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
160.	9202	Other string musical instruments (for example, guitars, violins, harps)

161.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
162.	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
163.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
164.	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
165.	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds
166.	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof
167.	9403	Other furniture [other than furniture wholly made of bamboo or cane] and parts thereof
168.	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
169.	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
170.	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
171.	9506	Articles and equipment for general physical exercise, gymnastics, athletics
172.	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]
173.	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin
174.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
175.	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks
176.	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
177.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing

B. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 28% TO 12%

S. No.	Chapter/ Heading/ Sub- heading/ Tariff item	Description
1.	8509	Wet grinder consisting of stone as a grinder
2.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles

C. GOODS RECOMMENDED TO BE RETAINED AT 28% GST RATE:

S. No	Chapter/ Heading/ Sub- heading/ Tariff item	Description
1.	1703	Molasses
2.	2106 90 20	Pan masala
3.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
4.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
5.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
6.	2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences [including biris]
7.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
8.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
9.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
10.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
11.	3214	Glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics; painters’ fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like

12.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres; and of a kind used on aircraft]
13.	4012	Retreaded or used tyres and flaps
14.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]
15.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
16.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
17.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]
18.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
19.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
20.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
21.	8450	Household or laundry-type washing machines, including machines which both wash and dry
22.	8483	Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)
23.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)
24.	8508	Vacuum cleaners
25.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
26.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
27.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
28.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
29.	8525	Digital cameras and video cameras recorders [other than CCTV]

30.	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 20 inches and set top box for television]
31.	8701	Road tractor for semi-trailers of engine capacity exceeding 1800 CC.
32.	8702	Motor vehicles for the transport of ten or more persons, including the driver
33.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]
34.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
35.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
36.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
37.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
38.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
39.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
40.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
41.	8714	Parts and accessories of vehicles of headings 8711 and 8713
42.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
43.	8802	Aircrafts for personal use
44.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
45.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
46.	9504	Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]
47.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
48.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
49.	9804	All dutiable articles intended for personal use

		(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the Foot Note		
5.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, dried , whether or not sliced or in the form of pellets	5%	Nil
6.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen , other than those put up in unit container whether or not sliced or in the form of pellets. and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the Foot Note	5%	Nil
7.	08	Dried makhana, whether or not shelled or peeled other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the Foot Note	5%	Nil
8.	0801	Desiccated Coconut	12%	5%
9.	1105	1. Flour of potatoes put up in unit container and, -	18%	5%

		<p>(a) bearing a registered brand name; or</p> <p>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available (other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily), subject to the conditions as in the Foot Note</p> <p>2. Meals, powder, flakes, granules and pallets of potatoes other than those put up in unit container and, -</p> <p>(a) bearing a registered brand name; or</p> <p>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available (other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily), subject to the conditions as in the Foot Note</p>	18%	Nil
10.	1106 10 10	Guar meal	5%	Nil
11.	1203	Copra other than of seed quality	5%	5%
12.	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets	5%	Nil
13.	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	Coconut shell, un-worked.	5%	Nil
14.	1701	Khandsari sugar	5%	Nil
15.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes other than those which attract are at 5% or Nil GST.	18%	12%
16.	1704	Puffed Rice Chikki, Peanut Chikki, Sesame Chikki til chikki, til patti, til revdi, sugar makhana, gajak, groundnut sweets Khaja, Khajuli, Anarsa, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana	18%	5%
17.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or	18%	12%

		otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared		
18.	2102	Other single cell micro-organisms, dead (but not including vaccines of heading 3002)	18%	12 %
19.	2103 90 10	Curry paste	18%	12%
20.	2103 90 30	Mayonnaise and salad dressings	18%	12%
21.	2103 90 40	Mixed, condiments and mixed seasoning	18%	12%
22.	2106	Idli, dosa batter	12%	5%
23.	2106 90 91	Diabetic foods	18%	12%
24.	2106 90 99	Chutney Powder	18%	5%
25.	2503 00 10	Sulphur recovered as by-product in refining of crude oil	18%	5%
26.	26	Uranium Ore Concentrate	5%	Nil
27.	2621	Fly ash	18%	5%
28.	2804 40 10	Medicinal grade oxygen	18%	12%
29.	3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid [(other than Fountain pen ink and Ball pen ink)]	18%	12%
30.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	12%	5%
31.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	12%	5%
32.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	12%	5%
33.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	12%	5%
34.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the	12%	5%

		manufacture of leather articles; leather dust, powder and flour		
35.	4202 22 20	Hand bags and shopping bags, of cotton	18%	12%
36.	4202 22 30	Hand bags and shopping bags, of jute	18%	12%
37.	5201	Raw Cotton, supplied by agriculturist to a registered person – to issue notification under 9(3) of the CGST/SGST Acts to prescribe that tax on such supplies is to be paid by the recipient under reverse Charge	5%	5% (under reverse charge)
38.	5607	a) Coir, cordage and ropes b) Jute Twine	12%	5%
39.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	12%	5% With no refund of unutilised input tax credit
40.	5609	Products of coir	12%	5%
41.	5806	Narrow Woven Fabrics including Newar Cotton	12%	5% With no refund of unutilised input tax credit
42.	6309	Worn clothing and other worn articles; rags	5%/ 12% depending on sale value	5%
43.	6505	Hats (knitted /crocheted) or made up from lace or other textile fabrics.	18%	12%
44.	6815	(a) Fly ash bricks (b) Fly ash aggregate with 90% or more fly ash content.	12% 18%	5% 5%
45.	7113	Bangles of lac / shellac	3%	Nil
46.	8432	Parts [falling under heading 8432] of agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers falling under 8432	18%	12%
47.	8433	Parts [falling under heading 8433] of harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce falling under	18%	12%

		heading 8433 [other than machinery of heading 8437]		
48.	8452	Parts [falling under heading 8452] of Sewing machines falling under heading 8452	18%	12%
49.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	18%	12%
50.	9021	Orthopaedic appliances, including crutches, surgical belts and trusses	5%	5%
51.	9403	Furniture wholly made of bamboo or cane	18%	12%
52.	9507	Fishing hooks	12%	5%
53.	40, 84, 94	Specified parts of aircraft, namely, a) aircraft engines [84071000, 8411]; b) aircraft tyres [40113000]; c) aircraft seats [94011000]	18% / 28%	5%
54.	Any Chapter	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) Accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Proto-types, the CIF value of which does not exceed Rs. 50000 in a financial year for import by Public funded research institution or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital [Subject to specified conditions]	18%/28%	5%

Foot Note:

- (i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.
- (ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some

person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means, -

(A) a brand registered as **on** the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as **on** the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as **on** the 15th May 2017 or thereafter under any law for the time being in force in any other country.

(iii) For foregoing an actionable claim or enforceable right on a brand name, -

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of Central tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.

E. **CHANGES IN IGST RATE RECOMMENDED ON CERTAIN GOODS:**

S. No	Chapter/ Heading/ Sub- heading/ Tariff item	Description	Present IGST Rate	IGST Rate Recommended
1.	0402	Skimmed milk powder, or concentrated milk [To extend the benefit of notification No. 30/2017-Integrated Tax (Rate) dated 22 nd September, 2017 applicable in relation to milk distributed through dairy co-operatives to milk distributed through companies registered under the companies Act.]	Exempt from IGST, subject to certain conditions, under notification No. 30/2017-Integrated Tax (Rate) dated 22 nd September, 2017	Nil [On inter-state supply]
2.	30	Imported Lifesaving Medicines for personal use supplied free of cost by overseas supplier, subject to conditions that: i. Drugs and medicines are supplied free of cost for free, for personal use, ii. Certification by the DGHS of Centre or State [or an equivalent officer of the State] that these medicines are lifesaving; and iii. Other specified conditions to ensure that the proposed exemption reaches to intended patients]	12/5%	Nil [On import]
3.	Any chapter	All goods, vessels, ships, rigs [other than motor vehicles] etc. imported under lease, subject to condition that IGST is paid on such lease amount. At present, exemption is available for i. Imported aircrafts and aircraft engines under lease; ii. Imported goods for temporary period under lease; iii. Imported Oils rigs and associated goods under lease	Applicable IGST rate	Nil [On import]

4.	All goods	<p>ATA Carnet System</p> <p>Expanding the scope of exemption from IGST, so as to extend the exemption to:</p> <ol style="list-style-type: none"> professional equipment by accredited press persons who visit India for covering national / international events equipment for broadcasting of events (sound and television) goods imported for sports purposes and testing, measurement and calibration equipment. <p>subject to existing condition of re-export of these goods within specified period and other condition.</p>	Temporary import is exempt	Nil [On import]
5.	Any chapter	Specified goods, including rifles, pistols, bows, imported by a sports person of outstanding eminence, subject to specified condition	12%,18%, 28%	Nil [On imports]

F. Modification in definition/ clarification in respect of changes in GST/IGST rates on goods

S. No	Chapter/ Heading/ Sub- heading/ Tariff item	Description	Present GST Rate	Modification/clarification Recommended
1.	7, 10, 11	<p>Cereals, pulses, flours</p> <ol style="list-style-type: none"> Food grains, pulses and flours put up in unit containers and bearing a registered brand name or a brand name on which an actionable claim or enforceable right in court of law is available attract 5% rate. For this purpose, registered brand name means brand names registered as on 15th May 2017, irrespective of 	Branded - 5% Unbranded -Nil	<ol style="list-style-type: none"> The Council has recommended following modification: <ol style="list-style-type: none"> Brand name will include 'brand name registered as on 15th May 2017 or thereafter, irrespective of whether or not the brand is subsequently deregistered. Similar changes in other clauses of the definition.

		whether or not the brand is subsequently deregistered.		b) To clarify that the condition of foregoing actionable claim of enforceable right [to be eligible for exemption] for being eligible to Nil GST rate applies to any brand [as defined in Notification], whether registered or not.
2.	50, 51, 52, 53, 54, 55, 5801, 60	Textile fabrics	5%/12%	As regards export of fabrics - to clarify that the manufacturer of such fabrics will be eligible for refund of unutilized input tax credit of GST paid on inputs [other than capital goods] in respect of fabrics manufactured and exported by him.
3.	6913	Terracotta idol figurines of the Gora Dev (tribal horse God)	Nil	Nil [To clarify that terracotta idols, being also idols of clay, are eligible for Nil GST rate].
4.	84 or 85	E-waste	5%	5% To change the definition of e-waste, so as to restrict the 5% concessional GST rate only to electrical and electronic equipment, listed in Schedule I of the E-Waste (Management) Rules, whole or in part if discarded as waste by the consumer or bulk consumer
5.	89	Rigs, tools and spares, and all goods on wheels [like cranes], removed from one State to other State	No supply	To include these goods in within the purview of the Circular 1/1/2017-IGST dated 07.07.17, by suitably modifying / reissuing the said Circular.
6.	9002	Intraocular Lens	12%	12% a) Change in classification from 9002 to 9021] b) For the past period clarification to be issued stating that for the period upto this change intra

				ocular lenses were eligible for 12% GST rate [under section 11(3) of the CGST/SGST Act].
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CHANGES IN GST RATE FOR CERTAIN GOODS
AND

IGST RATE ON IMPORTS OF CERTAIN GOODS

[As per discussions in the 22nd GST Council Meeting held on 6th October, 2017]

A. GST RATE FOR CERTAIN GOODS

S. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description	Present GST Rate	GST Rate Recommended by the GST Council
1.	0804	Mangoes sliced dried	12%	5%
2.	1905 or 2106	Khakra and plain chapati / roti	12%	5%
3.	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government, subject to specified conditions [Foot note 1]	18%	5 %
4.	21	Namkeens other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily [Foot note 2]	12%	5%
5.	2710	Imposing GST only on the net quantity of superior kerosene oil [SKO] retained for the manufacture of	18%	18% [Clarification to be issued]

		Linear Alkyl Benzene [LAB]		
6.	30	Ayurvedic, Unani, Siddha, Homeopathy medicines, other than those bearing a brand name [Foot note 3]	12%	5%
7.	3213	Poster Colour	28%	18%
8.	3407	Modelling paste for children amusement	28%	18%
9.	3915	Plastic waste, parings or scrap	18%	5%
10.	4004 00 00	Rubber waste, parings or scrap	18%	5%
11.	4017 00 20	Hard Rubber waste or scrap	28%	5%
12.	4707	Paper waste or scrap	12%	5%
13.	4907	Duty credit scrips	5%	Nil
14.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	18%	12%
15.	5402, 5404, 5406	All synthetic filament yarn, such as nylon, polyester, acrylic, etc.	18%	12%
16.	5403, 5405, 5406	All artificial filament yarn, such as viscose rayon, Cuprammonium,	18%	12%
17.	5508	Sewing thread of manmade staple fibres	18%	12%
18.	5509, 5510, 5511	Yarn of manmade staple fibres	18%	12%
19.	5605	Real Zari	12%	5%
20.	6802	All goods falling under heading 6802 [other than those of marble and granite or those which attract 12% GST]	28%	18%
21.	7001	Cullet or other waste or scrap of Glass	18%	5%
22.	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	28%	18%

23.	8483	Plain Shaft Bearing 8483	28%	18%
24.	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP	28%	18%
25.	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	28%	18%
26.	84 or 85	E-Waste	28%/18%	5%
27.	Any Chapter	Biomass briquettes	18%	5%

Foot Note:

1. Reduction in GST rate against S. No 4 above is subject to following condition:
 - a) If the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or not below the rank of the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within five months from the date of supply of such goods or within such further period as the jurisdictional Commissioner of Central tax or jurisdictional Commissioner of State tax, as the case maybe, may allow in this regard.
2. For S. No.5 above, the phrase registered brand name means:
 - a) A brand registered as on 15.05.2017 shall be deemed to be a registered brand for the purposes of levy of 5% GST, irrespective of whether or not such brand is subsequently deregistered.
 - b) A brand registered as on 15.05.2017 under the Copyright Act, 1957 shall also be treated as a registered brand for the purposes of levy of 5% GST.
 - c) A brand registered as on 15.05.2017 under any law for the time being in force in any other country shall also be deemed to be a registered brand for the purposes of levy of 5% GST.

3. For S. No. 7 above, the phrase “brand name” is defined as:
 "brand name" or "trade name" means a brand name or a trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

B. IGST EXEMPTION ON IMPORTS OF GOODS:

S. No	Description	Present applicable IGST rate	Recommended IGST rate
1	IGST exemption on imports of rigs imported for oil / gas exploration and production projects under lease, subject to the following conditions that: (i) Integrated tax leviable under section 5(1) of the IGST Act, 2017 on supply of service covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017; (ii) The rig is not sold without the prior permission of the Commissioner of Customs of the port of importation; (iii) to re-export the goods within 3 months from the expiry of the period for which they were supplied under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017 out of India; (iv) to pay on demand an amount equal to the integrated tax payable on the said goods but for the exemption under this notification in the event of violation of any of the above conditions and applicable interest.	5%	Nil
2	Exemption from IGST on imports of medicines supplied free by international agencies like UNICEF, WHO, Red Cross etc.	12%/5%	Nil
3	Exemption from IGST on imports of <i>bona fide</i> gifts upto CIF value limit of Rs. 5000 imported through post or air.	28%	Nil

**LIST OF GOODS FOR CHANGE IN GST RATE RECOMMENDED
BY GST COUNCIL IN ITS 21st MEETING HELD ON 9TH SEPTEMBER, 2017**

1. The GST Council has recommended changes in the GST rates on the following goods:

S. No.	HSN	Description	Present GST Rate	Recommended GST rate
1.	0802	Walnuts, whether or not shelled	12%	5%
2.	0813	Tamarind dried	12%	5%
3.	2106	Roasted Gram	12%	5%
4.	2106	Custard powder	28%	18%
5.	2106	Batters, including idli / dosa batter	18%	12%
6.	2304, 2305, 2306	Oil cakes	Nil for cattle feed 5% for other uses	5% [irrespective of end use]
7.	2306	Cotton seed oil cake	Nil for cattle feed 5% for other uses	Nil [irrespective of end use]
8.	3307 41 00	Dhoop batti, dhoop, sambhrani and other similar items	12%	5%
9.	3926	Medical grade sterile disposable gloves of plastics	28%	18%
10.	3926	Plastic raincoats	28%	18%
11.	4016	Rubber bands	28%	12%
12.	4016	Rice rubber rolls for paddy de-husking machine	28%	18%
13.	4907	Duty Credit Scrips	12%	5%
14.	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission's outlets	5%	Nil
15.	5801	Corduroy fabrics	12%	5% [with no refund of ITC]
16.	5808	Saree fall	12%	5%
17.	6501	Textile caps	18%	12%
18.	6912	Idols made of clay	28%	Nil
19.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	28%	12%
20.	7102	Rough industrial diamonds including unsorted rough diamonds	3%	0.25%

**LIST OF GOODS FOR CHANGE IN GST RATE RECOMMENDED
BY GST COUNCIL IN ITS 21st MEETING HELD ON 9TH SEPTEMBER, 2017**

S. No.	HSN	Description	Present GST Rate	Recommended GST rate
21.	8424	Nozzles for drip irrigation equipment or sprinklers [mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders]	18%	12%
22.	8445	Charkha for hand spinning of yarns, including amber charkha	Nil / 18%	Nil
23.	8528	Computer monitors upto 20” Note: Computer monitors upto 17” are already at 18%.	28%	18%
24.	9404	Cotton quilts	18%	5% on cotton quilts not exceeding Rs.1000 per piece, 12% on cotton quilts exceeding Rs.1000 per piece
25.	9601	Worked corals, other than articles of coral	28%	5%
26.	9603	Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles. Note: Phool bahari jhadoo is already at Nil GST.	5%	Nil
27.	9613	Kitchen gas lighters	28%	18%
28.	Any Chapter	Rosaries and prayer beads	18%	5%
29.	Any Chapter	Hawan samagri	Applicable rate	5%
30.	4419	Table and Kitchenware etc. of wood	18%	12%
31.	4601, 4602	Grass, leaf and reed and fibre products, including mats, pouches, wallets	12%	5%
32.	4823	Paper Mache articles	18%	5%
33.	68	Stone inlay work	28%	12%
34.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc; other ornamental goods essentially of stone.	28%	12%

LIST OF GOODS FOR CHANGE IN GST RATE RECOMMENDED
BY GST COUNCIL IN ITS 21st MEETING HELD ON 9TH SEPTEMBER, 2017

S. No.	HSN	Description	Present GST Rate	Recommended GST rate
35.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic.	28%	12%
36.	6911	Tableware, kitchenware, other household articles and toilet articles of porcelain or china [including small accessories bathroom or sanitary fittings such as soap dishes, sponge baskets, toothbrush holders, towel hooks and toilet paper holders]	18%	12%
37.	6912	Tableware, kitchenware, other household articles and toilet articles other than of porcelain or china [including small accessories bathroom or sanitary fittings such as soap dishes, sponge baskets, toothbrush holders, towel hooks and toilet paper holders].	28%	12%
38.	6913	Statues and other ornamental articles.	28%	12%
39.	8306	All goods, including bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments of base metal including metal bidriware; photograph, picture or similar frames, of base metal; mirrors of base metal,	18%	12%
40.	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials (including articles obtained by moulding)]; articles of coral	28%	12%

2. The issue of avoidance of 5% GST on pulses, cereals and flours, put up in unit container and bearing a registered brand name, was also discussed by the GST Council. After detailed deliberations, the Council recommended that the following amendments may be made to the existing Notifications, so as to provide that:

- 1) A brand registered as on 15.05.2017 shall be deemed to be a registered brand for the purposes of levy of 5% GST, irrespective of whether or not such brand is subsequently deregistered.
- 2) A brand registered as on 15.05.2017 under the Copyright Act, 1957 shall also be treated as a registered brand for the purposes of levy of 5% GST.
- 3) A brand registered as on 15.05.2017 under any law for the time being in force in any other country shall also be deemed to be a registered brand for the purposes of levy of 5% GST.

**LIST OF GOODS FOR CHANGE IN GST RATE RECOMMENDED
BY GST COUNCIL IN ITS 21st MEETING HELD ON 9TH SEPTEMBER, 2017**

- 4) A mark or name in respect of which actionable claim is available shall be deemed to be a registered brand name for the purposes of levy of 5% GST.
3. Indigenous handmade musical instruments attract Nil GST. The Council recommended a list of such handmade instruments [eligible for Nil GST rate], which is attached as **Annexure**.

LIST OF GOODS FOR CHANGE IN GST RATE RECOMMENDED
BY GST COUNCIL IN ITS 21st MEETING HELD ON 9TH SEPTEMBER, 2017

Annexure

List of indigenous handmade musical instruments

1. Bulbul Tarang
2. Dotar, Dotora, or Dotara
3. Ektara
4. Getchu Vadyam or Jhallari
5. Gopichand or Gopiyatra or Khamak
6. Gottuvadyam or Chitravina
7. Katho
8. Sarod
9. Sitar
10. Surbahar
11. Surshringar
12. Swarabat
13. Swarmandal
14. Tambura
15. Tumbi
16. Tuntuna
17. Magadi Veena
18. Hansaveena
19. Mohan Veena
20. Nakula Veena
21. Nanduni
22. Rudra Veena
23. Saraswati Veena
24. Vichitra Veena
25. Yazh
26. Ranjan Veena
27. Triveni Veena
28. Chikara
29. Dilruba
30. Ektara violin
31. Esraj
32. Kamaicha
33. Mayuri Vina or Taus
34. Onavillu
35. Behala(violin type)
36. Pena or Bana
37. Pulluvan veena - one stringed violin
38. Ravanahatha
39. Folk sarangi
40. Classical sarangi
41. Sarinda
42. Tar shehnai
43. Gethu or Jhallari
44. Gubguba or Jamuku - Percussion string instrument
45. Pulluvan kutam

LIST OF GOODS FOR CHANGE IN GST RATE RECOMMENDED
BY GST COUNCIL IN ITS 21st MEETING HELD ON 9TH SEPTEMBER, 2017

46. Santoor - Hammered chord box
47. Pepa
48. Pungi or Been
49. Indian Harmonium: Double reed
50. Kuzhal
51. Nadaswaram
52. Shehnai
53. Sundari
54. Tangmuri
55. Alghoza - double flute
56. Bansuri
57. Venu (Carnatic flute) Pullanguzhal
58. Mashak
59. Titti
60. Sruti upanga
61. Gogona
62. Morsing
63. Shruti box
64. Harmonium (hand-pumped)
65. Ekkalam
66. Karnal
67. Ramsinga
68. Kahal
69. Nagphani
70. Turi
71. Dhad
72. Damru
73. Dimadi
74. Dhol
75. Dholak
76. Dholki
77. Duggi
78. Ghat singhari or gada singari
79. Ghumot
80. Gummeta
81. Kanjira
82. Khol
83. Kinpar and Dhonar (tribal drums)
84. Maddale
85. Maram
86. Mizhavu
87. Mridangam
88. Pakhavaj
89. Pakhavaj jori - Sikh instrument similar to tabla
90. Panchamukha vadyam
91. Pung
92. Shuddha madalam or Maddalam
93. Tabala / tabl / chameli - goblet drum
94. Tabla
95. Tabla tarang - set of tablas

LIST OF GOODS FOR CHANGE IN GST RATE RECOMMENDED
BY GST COUNCIL IN ITS 21st MEETING HELD ON 9TH SEPTEMBER, 2017

96. Tamte
97. Thanthi Panai
98. Thimila
99. Tumbak, tumbaknari, tumbaknaer
100. Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101. Kanjira - small frame drum with one jingle
102. Kansi - small without jingles
103. Patayani thappu - medium frame drum played with hands
104. Chenda
105. Dollu
106. Dhak
107. Dhol
108. Dholi
109. Idakka
110. Thavil
111. Udukai
112. Chande
113. Nagara - pair of kettledrums
114. Pambai - unit of two cylindrical drums
115. Parai thappu, halgi - frame drum played with two sticks
116. Sambal
117. Stick daff or stick duff - daff in a stand played with sticks
118. Tamak'
119. Tasha - type of kettledrum
120. Urumee
121. JaltarangChimpta - fire tong with brass jingles
122. Chengila - metal disc
123. Elathalam
124. Geger - brass vessel
125. Ghatam and Matkam (Earthenware pot drum)
126. Ghungroo
127. Khartal or Chiplya
128. Manjeera or jhanj or taal
129. Nut - clay pot
130. Sankarjang - lithophone
131. Thali - metal plate
132. Thattukazhi mannai
133. Kanch tarang, a type of glass harp
134. Kashtha tarang, a type of xylophone

Increase in rate of the Compensation Cess on certain specified motor vehicles

As per discussions in the GST Council Meeting held on 9th September, 2017:

Segment	Heading	Present Compensation Cess rate	Proposed Compensation Cess rate
Passenger Vehicles of heading 8703			
Small Cars (length < 4 m ; Petrol<1200 cc)	8703	1%	No change
Small Cars (length < 4 m ; Diesel < 1500 cc)	8703	3%	No change
Mid Segment Cars (engine < 1500 cc)	8703	15%	17%
Large Cars (engine > 1500 cc)	8703	15%	20%
Sports Utility Vehicles (length > 4m ; engine > 1500 cc; ground clearance > 170 mm)	8703	15%	22%
Motor vehicles for transport of not more than thirteen persons, including the driver [falling under sub-headings 8702 10, 8702 20, 8702 30 or 8702 90]	8702	15%	No change
Hybrid Mid Segment Cars (engine < 1500 cc)	8703	15%	No change
Hybrid Large Cars (engine > 1500 cc)	8703	15%	No change
Hybrid Sports Utility Vehicles (length > 4m ; engine > 1500 cc; ground clearance > 170 mm)	8703	15%	No change

LIST OF CESSES ABOLISHED SINCE 2015

S. No.	Name of the Cess	Date of Abolition
1.	Education Cess on taxable services	01.06.2015
2.	Secondary & Higher Education Cess on taxable services	01.06.2015
3.	Education Cess on excisable goods	Exempted with effect from 01.03.2015. Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act, 2017.
4.	Secondary & Higher Education Cess on excisable goods	Exempted with effect from 01.03.2015. Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act, 2017.
5.	The Mica Mines Labour Welfare Fund Act, 1946	21.05.2016
6.	The Salt Cess Act, 1953	21.05.2016
7.	The Merchant Shipping Act, 1958	21.05.2016
8.	The Textile Committee Act, 1963	21.05.2016
9.	The Limestone and Dolomite Mines Labour Welfare Funds Act, 1972 [2 Cesses]	21.05.2016
10.	The Tobacco Cess Act, 1975	21.05.2016
11.	The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 [3 Cesses]	21.05.2016
12.	The Cine-workers Welfare Cess Act, 1981	21.05.2016
13.	Cess on cement [by notification]	Exempted in 2016. Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act, 2017.
14.	Cess on strawboard [by notification]	Exempted in 2016. Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act, 2017.
15.	Research & Development Cess	01.04.2017
16.	The Rubber Act, 1947 – Cess on Rubber	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act

S. No.	Name of the Cess	Date of Abolition
17.	The Industries (Development and Regulation) Act, 1951 – Cess on Automobile	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act
18.	The Tea Act, 1953 – Cess on Tea	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act
19.	The Coal Mines (Conservation and Development) Act, 1974 – Cess on Coal	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act
20.	The Bidi Workers' Welfare Cess Act, 1976 – Cess on Bidis	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act
21.	The Water (Prevention and Control of Pollution) Cess Act, 1977 – Cess levied on water consumed by certain industries and by local authorities	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act
22.	The Sugar Cess Act, 1982, The Sugar Development Fund Act, 1982– Cess on Sugar	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act
23.	The Jute Manufacturers Cess Act, 1983 – Cess on jute goods manufactured or produced wholly or in part of jute	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act
24.	The Finance Act, 2010 – Clean Energy Cess	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act
25.	The Finance Act, 2015 – Swachh Bharat Cess	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act
26.	The Finance Act, 2016 – Infrastructure Cess and Krishi Kalyan Cess	Abolished with effect from 01.07.2017 by the Taxation Laws (Amendment) Act

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

The fitment of rates of goods were discussed today during the 14th GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the GST rates for goods at nil rate, 5%, 12%, 18% and 28% to be levied on certain goods. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes.

GST rates for certain goods like textile, footwear, biris, precious metals, etc. are yet to be decided by the GST Council. The footnote below the table gives the list of such goods.

S. No.	Chapter	Nil	5%	12%	18%	28%
1.	1 (Live animals)	All goods other than live horses [0101 Live asses, mules and hinnies 0102 Live bovine animals 0103 Live swine 0104 Live sheep and goats 0105 Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. 0106 Other live animal such as Mammals, Birds, Insects]	-	Live horses [01012100, 010129]	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
2.	2 (Meat and edible meat offal)	<p>All goods other than in frozen state and put up in unit containers.</p> <p>[0201 Meat of bovine animals, fresh and chilled. 0203 Meat of swine, fresh or chilled. 0204 Meat of sheep or goats, fresh or chilled. 0205 Meat of horses, asses, mules or hinnies, fresh or chilled. 0206 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh or chilled. 0207 Meat and edible offal, of the poultry of heading</p>	-	<p>1. All goods in frozen state and put up in unit containers [0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209]</p> <p>2. Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked put up in unit containers [0209]</p> <p>3. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal put up in unit containers [0210]</p>	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		0105, fresh or chilled. 0208 Other meat and edible meat offal, fresh or chilled. 0209 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled.				
3.	3 (Fish, crustaceans, molluscs & other aquatic invertebrates)	1. Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state 2. All goods, other than processed, cured or in frozen state 1. 0301 Live fish.	All goods (other than fish seeds, prawn / shrimp seed) processed, cured or in frozen state 1. 0303 Fish, frozen , excluding fish fillets and other fish meat of heading 0304 2. 0304 Fish fillets and other fish meat (whether or not minced), frozen .	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		<p>2. 0302 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304</p> <p>3. 0304 Fish fillets and other fish meat (whether or not minced), fresh or chilled.</p> <p>4. 0306 Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water, chilled.</p> <p>5. 0307 Molluscs, whether in shell or not,</p>	<p>3. 0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption</p> <p>4. 0306 Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</p> <p>5. 0307 Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled. 6. 0308 Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	crustaceans and molluscs, frozen , dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption 6. 0308 Aquatic invertebrates other than crustaceans and molluscs, frozen , dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
4.	4 (Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified)	1. Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk [0401] 2. Eggs Birds' eggs, in shell, fresh, preserved or cooked [0407] 3. Curd [0403, 0406], 4. Lassi [0403], 5. Butter milk [0403] 6. Chena or paneer [0406],	All goods not specified elsewhere. 1. Ultra High Temperature (UHT) milk [0401] 2. 0402 Milk and cream, concentrated or containing added sugar or other sweetening matter including skimmed milk powder , milk food for babies, excluding condensed milk. 3. 0403 Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	1. Butter and other fats (ghee, butter oil, etc.) and oils derived from milk; dairy spreads [0405] 2. Cheese [0406]	1. Condensed milk [04029110, 04029920]	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		<p>other than put up in unit containers and bearing a registered brand name.</p> <p>7. 0409 Natural honey, other than put up in unit container and bearing a registered brand name.</p>	<p>4. 0404 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</p> <p>5. Chena or paneer put up in unit container and bearing a registered brand name [0406].</p> <p>6. 0408 Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved,</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>whether or not containing added sugar or other sweetening matter.</p> <p>7. 0409 Natural honey, put up in unit container and bearing a registered brand name.</p> <p>8. 0410 Edible products of animal origin, not elsewhere specified or included.</p>			
5.	5 (Products of animal origin, not elsewhere specified or included)	<p>1. Human hair, unworked, whether or not washed or scoured; waste of human hair [0501]</p> <p>2. Semen including frozen semen [0511]</p>	<p>All goods not specified elsewhere</p> <p>1. 0502 Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</p> <p>2. 0503 – blank in tariff</p> <p>3. 0504 Guts, bladders and stomachs of animals</p>	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>(other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</p> <p>4. 0505 Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers</p> <p>5. 0506 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>and waste of these products.</p> <p>6. 0507 Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.</p> <p>7. 0508 Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</p> <p>8. 0509 – blank in tariff</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>9. 0510 Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</p> <p>10. 0511 Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.</p>			
6.	6 (Live trees and other plants;	1. All goods	-	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
	bulbs, roots and the like; cut flowers and ornamental foliage)					
7.	7 (Edible vegetables, roots and tubers)	<p>Fresh vegetables, roots and tubers other than those in frozen or preserved state</p> <p>1. 0701 Potatoes, fresh or chilled.</p> <p>2. 0702 Tomatoes, fresh or chilled.</p> <p>3. 0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</p> <p>4. 0704 Cabbages, cauliflowers, kohlrabi, kale</p>	<p>1. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower;</p> <p>2. 0710 Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</p> <p>3. 0711 Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</p> <p>4. 0714 Manioc, arrowroot, salep, Jerusalem</p>	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		<p>and similar edible brassicas, fresh or chilled.</p> <p>5. 0705 Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.</p> <p>6. 0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</p> <p>7. 0707 Cucumbers and gherkins, fresh or chilled.</p> <p>8. 0708 Leguminous vegetables, shelled or</p>	<p>artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, <u>frozen or dried,</u> whether or not sliced or in the form of pellets.</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		unshelled, fresh or chilled. 9. 0709 Other vegetables, fresh or chilled. 10. 0712 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. 11. 0713 <u>Dried</u> <u>leguminous</u> <u>vegetables,</u> <u>shelled,</u> whether or not skinned or split. 12. 0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes				

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.				
8.	8 (Edible fruit and nuts; peel of citrus fruit or melons)	<p>Fresh fruits other than in frozen state or preserved</p> <p>1. 0801 Coconuts, fresh or dried, whether or not shelled or peeled.</p> <p>2. 0802 Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.),</p>	<p>1. 0802 Dried areca nuts, whether or not shelled or peeled,.</p> <p>All goods, other than dry fruits, in frozen state or preserved.</p> <p>1. 0811 Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</p> <p>2. 0812 Fruit and nuts, provisionally preserved (for</p>	<p>Dry fruits</p> <p>2. 0801 Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</p> <p>3. 0802 Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), other than areca nuts.</p>	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		<p>Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts.</p> <p>3. 0803 Bananas, including plantains, <u>fresh or dried</u></p> <p>4. 0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.</p> <p>5. 0805 Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit,</p>	<p>example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</p> <p>3. 0814 Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</p>	<p>4. 0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried.</p> <p>5. 0806 Grapes, dried, and raisins</p> <p>6. 0813 Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8.</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		<p>including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.</p> <p>6. 0806 Grapes, fresh</p> <p>7. 0807 Melons (including watermelons) and papaws (papayas), fresh.</p> <p>8. 0808 Apples, pears and quinces, fresh.</p> <p>9. 0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</p>				

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		<p>10. 0810 Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.</p> <p>11. 0814 Peel of citrus fruit or melons (including</p>				

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		watermelons), fresh.				
9.	9 (Coffee, tea, mate and spices) Mate a bitter infusion of the leaves of a South American shrub.	1. All goods of seed quality 2. 0901 Coffee beans, not roasted. 3. Unprocessed green leaves of tea [0902], 4. Fresh ginger [09101110] and fresh turmeric [09103010] other than in processed form	All goods not specified elsewhere 1. 0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion, other than coffee beans not roasted. 2. 0902 Tea, whether or not flavoured, other than unprocessed green leaves of tea. 3. 0903 Maté. 4. 0904 Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>of the genus Pimenta.</p> <p>5. 0905 Vanilla.</p> <p>6. 0906 Cinnamon and cinnamon-tree flowers.</p> <p>7. 0907 Cloves (whole fruit, cloves and stems).</p> <p>8. 0908 Nutmeg, mace and cardamoms.</p> <p>9. 0909 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries, other than of seed quality.</p> <p>10. 0910 Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices.</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
10.	10 (Cereals)	<p>All goods [other than those put up in unit container and bearing a registered brand name].</p> <p>1. 1001 Wheat and meslin</p> <p>2. 1002 Rye</p> <p>3. 1003 Barley</p> <p>4. 1004 Oats</p> <p>5. 1005 Maize (corn)</p> <p>6. 1006 Rice</p> <p>7. 1007 Grain sorghum</p> <p>8. 1008 Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi]</p>	-	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
11.	11 (Products of milling industry; malt; starches; inulin; wheat gluten)	<p>1. Flour [1101, 1102, 1105, 1106] Aata, maida, besan etc. [other than those put up in unit container and bearing a registered brand name].</p> <p>2. 1101 Wheat or meslin flour.</p> <p>3. 1102 Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc.</p> <p>4. 1103 Cereal groats, meal and pellets, other than those put up in unit container and bearing a</p>	<p>All goods not specified elsewhere.</p> <p>1. 1103 Cereal groats, meal and pellets, put up in unit container and bearing a registered brand name.</p> <p>2. 1104 Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [i.e. of oats, maize or other cereals]</p> <p>3. 1105 Meal, powder, flakes, granules and pellets of potatoes.</p> <p>4. 1106 Meal and powder of the dried leguminous</p>	1. Starches; inulin [1108]	1. Malt, whether or not roasted [1107]	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		registered brand name. 5. 1105 Flour, of potatoes. 6. 1106 Flour, of the dried leguminous vegetables of heading 0713 (pulses) , of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc.	vegetables of heading 0713 (pulses), of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, etc. 5. 1109 00 00 Wheat gluten, whether or not dried			
12.	12 (Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder)	All goods of seed quality 1. 1201 Soya beans, whether or not broken. 2. 1202 Ground-nuts, not roasted or	All goods other than of seed quality 1. 1201 Soya beans, whether or not broken. 2. 1202 Ground-nuts , not roasted or otherwise cooked,	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		<p>otherwise cooked, whether or not shelled or broken.</p> <p>3. 1204 Linseed, whether or not broken.</p> <p>4. 1205 Rape or colza seeds, whether or not broken.</p> <p>5. 1206 Sunflower seeds, whether or not broken.</p> <p>6. 1207 Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus</p>	<p>whether or not shelled or broken.</p> <p>3. 1203 Copra</p> <p>4. 1204 Linseed, whether or not broken.</p> <p>5. 1205 Rape or colza seeds, whether or not broken.</p> <p>6. 1206 Sunflower seeds, whether or not broken.</p> <p>7. 1207 Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken.</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		<p>tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken.</p> <p>7. 1209 Seeds, fruit and spores, of a kind used for sowing.</p> <p>8. Hop cones, fresh [1210].</p> <p>9. Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar</p>	<p>8. Flour and meals of oil seeds or oleaginous fruits, other than those of mustard [1208]</p> <p>9. Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin [1210].</p> <p>10. Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered [1211].</p> <p>11. Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		<p>purpose, fresh or chilled [1211].</p> <p>10. Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled [1212].</p> <p>11. Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets [1213]</p> <p>12. Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and</p>	<p>and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included [1212].</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		similar forage products, whether or not in the form of pellets 1214].				
13.	13 (Lac; gums, resins and other vegetable saps and extracts)	1. Lac and Shellac [1301]	1. 1301 Natural gums, resins, gum-resins and oleoresins (for example, balsams), other than lac and shellac. 2. Compounded asafoetida commonly known as heeng [1301] 3. Guar meal or guar gum refined split [1302]	-	All goods not specified elsewhere 1. 1302 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products; other than Guar meal or guar gum refined split.	-
14.	14 (Vegetable plaiting materials; vegetable products, not elsewhere	1. Betel leaves [14049040]	All goods not specified elsewhere 1. 1401 Vegetable materials of a kind used primarily for plaiting (for	-	1. Indian katha [14049050]	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
	specified or included)		example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). 2. 1404 Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds; other than Betel leaves and Indian katha.]			
15.	15 (Animal and vegetable fats and oils and their cleavage products;	-	Vegetable fats and oils [1507 to 1516] 2. 1507 Soya-bean oil and its fractions, whether or	Animal fats and oils [1501 to 1506] 1. 1501 Pig fat (including lard) and poultry fat, other	1. Margarine, Linoxyn [solidified linseed oil]; edible mixtures or preparations of animal or vegetable fats or oils or of	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
	prepared edible fats; animal or vegetable waxes)		<p>not refined, but not chemically modified.</p> <p>3. 1508 Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</p> <p>4. 1509 Olive oil and its fractions, whether or not refined, but not chemically modified.</p> <p>5. 1510 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509</p> <p>6. 1511 Palm oil and its fractions,</p>	<p>than that of heading 0209 or 1503.</p> <p>2. 1502 Fats of bovine animals, sheep or goats, other than those of heading 1503.</p> <p>3. 1503 Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</p> <p>4. 1504 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</p> <p>5. 1505 Wool grease and fatty substances derived therefrom (including lanolin).</p> <p>6. 1506 Other animal fats and oils and their fractions, whether or not</p>	<p>fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 [1517]</p> <p>2. Glycerol, crude; glycerol waters and glycerol lyes [1520 00 00],</p> <p>3. Vegetable waxes, etc. [1521]</p> <p>4. Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes [1522]</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>whether or not refined, but not chemically modified.</p> <p>7. 1512 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</p> <p>8. 1513 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</p> <p>9. 1514 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</p> <p>10. 1515 Other fixed vegetable fats</p>	<p>refined, but not chemically modified.</p> <p>7. 1516 Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</p> <p>8. 1518 Animal fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of Animal or vegetable fats or oils or of fractions of different</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</p> <p>11. 1516 Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</p> <p>12. 1518 Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516</p>	<p>fats of oils of this chapter, not elsewhere specified of included.]</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
16.	16 (Preparations of meat, of fish or of crustaceans, molluscs or other aquatic vertebrates)	-	-	<p>All goods</p> <p>1. 1601 Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</p> <p>2. 1602 Other prepared or preserved meat, meat offal or blood.</p> <p>3. 1603 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</p> <p>4. 1604 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</p> <p>5. 1605 Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.</p>	-	-
17.	17 (Sugar and sugar confectionery)	1. Cane jaggery (gur) [1701]	1. Beet sugar, cane sugar, khandsari sugar [1701]	-	1. Refined sugar containing added flavouring or	1. Molasses [1703] 2. Chewing gum / bubble gum and white

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			2. Palmyra sugar [1702]		<p>colouring matter, sugar cubes [1701 91, 1701 99]</p> <p>2. All goods falling under 1702 [lactose, maple syrup, glucose, dextrose, fructose, invert sugar, artificial honey, etc.], other than palmyra sugar</p> <p>3. Sugar confectionery (excluding white chocolate and bubble / chewing gum) [1704]</p>	chocolate, not containing cocoa [1704]
18.	18 (Cocoa and cocoa preparations)	-	<p>1. Cocoa beans whole or broken, raw or roasted [1801]</p> <p>2. Cocoa shells, husks, skins and other cocoa waste [1802] and</p> <p>3. Cocoa paste whether or not de-fatted [1803]</p>	-	-	<p>1. Cocoa butter, fat and oil [1804]</p> <p>2. Cocoa powder, not containing added sugar or sweetening matter [1805] and</p> <p>3. Chocolates and other food preparations containing cocoa [1806]</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
19.	19 (Preparations of cereals, flour, starch or milk; pastrycooks' products)	<p>1. Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki [1904]</p> <p>2. Pappad, by whatever name it is known, except when served for consumption [1905]</p> <p>3. Bread (branded or otherwise), <u>except</u> when served for</p>	<p>1. Mixes and doughs for the preparation of bread, pastry and other baker's wares [1901]</p> <p>2. Pizza bread [1905]</p> <p>3. Seviyan (vermicelli) [1902]</p> <p>4. Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana) [1903]</p> <p>5. Rusks, toasted bread and similar toasted products [1905 40 00].</p>	-	<p>1. Preparations for infant use, put up for retail sale [1901]</p> <p>2. Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. [1902]</p> <p>3. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [1904]</p> <p>4. Waffles and wafers other than coated with chocolate or containing chocolate [1905 32]</p> <p>5. Pastries and cakes [1905 90 10]</p>	<p>1. Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included, other than preparations for infant use put up for retail sale and mixes and doughs for the preparation of bakers' wares.</p> <p>2. Waffles and wafers coated with chocolate</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		consumption and pizza bread [1905]				or containing chocolate [1905 32]
20.	20 (Preparations of vegetables, fruits, nuts or other parts of plants)	-	-	<p>1. All goods of 2009 i.e. fruit juices, vegetable juices</p> <p>2009 Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.]</p>	<p>All goods not specified elsewhere</p> <p>1. 2001 Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</p> <p>2. 2002 Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</p> <p>3. 2003 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</p> <p>4. 2004 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.</p>	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>5. 2005 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.</p> <p>6. 2006 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</p> <p>7. 2007 Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</p> <p>8. 2008 Fruit, nuts and other edible parts of plants, otherwise prepared or</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					preserved , whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	
21.	21 (Miscellaneous edible preparations)	1. Prasadam [2106] supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.	1. Sweetmeats [2106 90]	1. Roasted chicory [2101 30] 2. Roasted coffee substitutes [2101 30] 3. Extracts and essences thereof [2101 30] 4. Yeasts and prepared baking powders [2102] 5. Texturised vegetable proteins (soya bari) [2106].	All goods not specified elsewhere 1. 2101 20 Extracts, essences and concentrates of tea or mate , and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate (i.e. instant tea, quick	1. Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee (i.e. instant coffee, coffee aroma, etc.) [2101] 2. Mixed condiments and mixed seasonings; mustard flour and

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				6. 2106 90 Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form.	<p>brewing black tea, tea aroma, etc.)</p> <p>2. 2103 Sauces and preparations therefor.</p> <p>3. 2104 Soups and broths and preparations therefor; homogenised composite food preparations.</p> <p>4. 2105 Ice cream and other edible ice, whether or not containing cocoa.</p> <p>5. 2106 All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients,</p>	<p>meal and prepared mustard, other sauces and preparations therefor [2103]</p> <p>3. Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder [2106].</p> <p>4. Pan masala [2106 90 20]</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					Diabetic foods; other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form.	
22.	22 (Beverages, spirit and vinegar)	1. Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] [2201] 2. Non-alcoholic Toddy, Neera [2201] 3. Tender coconut water put up in unit container and bearing a registered	-	1. Ice and snow [2201 90 10] 2. Soya milk drinks [2202 90 10] 3. Fruit pulp or fruit juice based drinks [2202 90 30] 4. Tender coconut water put up in unit container and bearing a registered brand name [2202 90 90] 5. Beverages containing milk [2202 90 30]	All goods not specified elsewhere 1. 2201 Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured. 2. 2207 Ethyl alcohol and other spirits, denatured, of any strength. 3. 2209 Vinegar and substitutes for vinegar obtained from acetic acid.]	1. Other non-alcoholic beverages [2202 90 90] 2. <u>Aerated waters, containing added sugar or other sweetening matter or flavoured</u> [2202 10]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		brand name [2202 90 90]				
23.	23 (Residues and waste from the food industries; prepared animal fodder)	1. Aquatic feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [2302, 2304, 2305, 2306, , 2309]	All goods not specified elsewhere 1. 2301 Flours, meals and pellets, of meat or meat offal , of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. 2. 2303 Residues of starch manufacture and similar residues, beet-pulp , bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. 3. 2307 Wine lees; argol. [Lees	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			refers to deposits of dead <u>yeast</u> or residual yeast and other particles that precipitate, or are carried by the action of "fining", to the bottom of a vat of wine after fermentation and aging. Argol –tartar obtained from wine fermentation]			
24.	24 (Tobacco and manufactured tobacco substitutes)	-	1. Tobacco leaves [under reverse charge]	-	-	1. All goods not specified elsewhere, other than biris.
25,	25 (Salt; sulphur; earths and stone; plastering materials, lime and cement)	1. Common salt, by whatever name it is known, including iodized and other fortified salts, sendha namak [rock salt], kala namak [2501 00 10]	All goods not specified elsewhere 1. 2501 Salt other than common salt. 2. 2502 Unroasted iron pyrites. 3. 2503 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	1. Marble and travertine blocks [2515 12 10] 2. Granite blocks [2516].	1. Sulphur recovered as by-product in refining of crude oil [2503 00 10]	1. Marble and travertine, other than blocks [2515 12 20, 2515 12 90] 2. Granite, other than blocks [2516] 3. Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>4. 2504 Natural graphite.</p> <p>5. 2505 Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.</p> <p>6. 2506 Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</p> <p>7. 2507 Kaolin and other kaolinic clays, whether or not calcined.</p> <p>8. 2508 Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite,</p>			<p>form of clinkers [2523]</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>whether or not calcined; mullite; chamotte or dinas earths.</p> <p>9. 2509 Chalk.</p> <p>10. 2510 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</p> <p>11. 2511 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.</p> <p>12. 2512 Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>13. 2513 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</p> <p>14. 2514 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</p> <p>15. 2515 Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]</p> <p>16. 2516 Porphyry, basalt, sandstone and other monumental or building stone,</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</p> <p>17. 2517 Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>powder of stones heading 2515 or 2516 whether or not it treated.</p> <p>18. 2518 Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</p> <p>19. 2518 10 dolomite, Not calcined or sintered</p> <p>20. 2519 Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>before sintering; other magnesium oxide, whether or not pure.</p> <p>21. 2520 Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</p> <p>22. 2521 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</p> <p>23. 2522 Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.</p> <p>24. 2524 Asbestos.</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>25. 2525 Mica, including splitting; mica waste.</p> <p>26. 2526 Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</p> <p>27. 2528 Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃</p> <p>28. 2529 Feldspar; leucite, nepheline and nepheline syenite; fluorspar.</p> <p>29. 2530 Mineral substances not</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			elsewhere specified or included.			
26.	26 (Ores, slag and ash)	-	<p>All ores and concentrates [2601 to 2617]</p> <ol style="list-style-type: none"> 1. 2601 Iron ores and concentrates, including roasted iron pyrites 2. 2602 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. 3. 2603 Copper ores and concentrates. 4. 2604 Nickel ores and concentrates. 5. 2605 Cobalt ores and concentrates. 	-	<p>All goods not specified elsewhere, that is other slag, dross, ash and residues [2619, 2620, 2621]</p> <ol style="list-style-type: none"> 1. 2619 Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. 2. 2620 Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds. 3. 2621 Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste. 	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			6. 2606 Aluminium ores and concentrates. 7. 2607 Lead ores and concentrates. 8. 2608 Zinc ores and concentrates. 9. 2609 Tin ores and concentrates. 10. 2610 Chromium ores and concentrates. 11. 2611 Tungsten ores and concentrates. 12. 2612 Uranium or thorium ores and concentrates. 13. 2613 Molybdenum ores and concentrates. 14. 2614 Titanium ores and concentrates. 15. 2615 Niobium, tantalum, vanadium or zirconium ores and concentrates.			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			16. 2616 Precious metal ores and concentrates. 17. 2617 Other ores and concentrates 1. Granulated slag (slag sand) from the manufacture of iron or steel [2618]			
27.	27 (Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)	-	1. Coal; briquettes, ovoids and similar solid fuels manufactured from coal [2701] 2. Lignite, whether or not agglomerated, excluding jet. [2702] 3. Peat (including peat litter), whether or not agglomerated [2703] 4. Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon [2704]	1. Bio-gas	All goods not specified elsewhere 1. 2707 Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylol (xylenes), Naphthelene	1. Avgas [2710]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>5. Tar distilled from coal, from lignite or from peat [2706]</p> <p>6. Kerosene PDS</p> <p>7. Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.</p> <p>8. Coal gas, water gas, producer gas and similar gases, other than petroleum gases</p>		<p>2. 2708 Pitch and pitch coke, obtained from coal tar or from other mineral tars.</p> <p>3. 2710 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS], such as Superior kerosene Oil (SKO), Fuel oil, Base oil, Jute batching oil and textile oil, Lubricating oil, Waste oil [Other</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			and other gaseous hydrocarbons [2705]		<p>than petrol, Diesel and ATF, not in GST]</p> <p>9. 2711 Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited,]</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>4. 2712 Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</p> <p>5. 2713 Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</p> <p>6. 2714 Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</p> <p>7. 2715 Bituminous mixtures based on natural asphalt, on natural bitumen, on</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	
28.	28 (Inorganic chemicals)	-	1. Thorium oxalate 2. Enriched KBF ₄ (enriched potassium fluoborate) 3. Enriched elemental boron 4. Nuclear fuel 5. Nuclear grade sodium [2805 11] 6. Heavy water and other nuclear fuels [2845] 7. Compressed air [2853]	1. Medicinal grade hydrogen peroxide [2847] 2. Anaesthetics [28] 3. Potassium Iodate [28] 4. Iodine [2801 20] 5. Micronutrients, which are covered under serial number 1(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985 6. Dicalcium phosphate (DCP) of animal feed grade conforming to IS	All goods not specified elsewhere 1. 2801 Fluorine, chlorine, bromine and iodine. 2. 2802 Sulphur, sublimed or precipitated; colloidal sulphur. 3. 2803 Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). 4. 2804 Hydrogen, rare gases and other non-metals. 5. 2805 Alkali or alkaline-earth metals; rare-earth metals, scandium and	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				specification No.5470 : 2002 7. Steam	yttrium, whether or not intermixed or interalloyed; mercury. 6. 2806 Hydrogen chloride (hydrochloric acid); chloro sulphuric acid. 7. 2807 Sulphuric acid; oleum. 8. 2808 Nitric acid; sulphonitric acids. 9. 2809 Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined. 10. 2810 Oxides of boron; boric acids. 11. 2811 Other inorganic acids and other inorganic oxygen compounds of non-metals. 12. 2812 Halides and halide oxides of non-metals.	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>13. 2813 Sulphides of non-metals; commercial phosphorus trisulphide.</p> <p>14. 2814 Ammonia, anhydrous or in aqueous solution.</p> <p>15. 2815 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</p> <p>16. 2816 Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</p> <p>17. 2817 Zinc oxide; zinc peroxide.</p> <p>18. 2818 Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>19. 2819 Chromium oxides and hydroxides.</p> <p>20. 2820 Manganese oxides.</p> <p>21. 2821 Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.</p> <p>22. 2822 Cobalt oxides and hydroxides; commercial cobalt oxides.</p> <p>23. 2823 Titanium oxides.</p> <p>24. 2824 Lead oxides; red lead and orange lead.</p> <p>25. 2825 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides,</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>hydroxides and peroxides.</p> <p>26. 2826 Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</p> <p>27. 2827 Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</p> <p>28. 2828 Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</p> <p>29. 2829 Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</p> <p>30. 2830 Sulphides; polysulphides, whether or not chemically defined.</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>31. 2831 Dithionites and sulphonylates.</p> <p>32. 2832 Sulphites; thiosulphates.</p> <p>33. 2833 Sulphates; alums; peroxosulphates (persulphates).</p> <p>34. 2834 Nitrites; nitrates.</p> <p>35. 2835 Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</p> <p>36. 2836 Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</p> <p>37. 2837 Cyanides, cyanide oxides and complex cyanides.</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>38. 2839 Silicates; commercial alkali metal silicates.</p> <p>39. 2840 Borates; peroxoborates (perborates).</p> <p>40. 2841 Salts of oxometallic or peroxometallic acids.</p> <p>41. 2842 Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</p> <p>42. 2843 Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</p> <p>43. 2844 Radioactive chemical elements and radioactive</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</p> <p>44. 2846 Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</p> <p>45. 2847 Hydrogen peroxide, whether or not solidified with urea.</p> <p>46. 2848 Phosphides, whether or not chemically defined, excluding ferrophosphorus.</p> <p>47. 2849 Carbides, whether or not chemically defined.</p> <p>48. 2850 Hydrides, nitrides, azides,</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849.</p> <p>49. 2852 Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams</p>	
29.	29 (Organic chemicals)	-	-	1. Gibberellic acid	<p>All goods not specified elsewhere</p> <p>2. 2901 Acyclic hydrocarbons</p> <p>3. 2902 Cyclic hydrocarbons</p> <p>4. 2903 Halogenated derivatives of hydrocarbons.</p> <p>5. 2904 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons,</p>	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>whether or not halogenated.</p> <p>6. 2905 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>7. 2906 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>8. 2907 Phenols; phenol-alcohols.</p> <p>9. 2908 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</p> <p>10. 2909 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>(whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>11. 2910 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>12. 2911 Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>13. 2912 Aldehydes, whether or not with</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</p> <p>14. 2913 Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912.</p> <p>15. 2914 Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>16. 2915 Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>or nitrosated derivatives.</p> <p>17. 2916 Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>18. 2917 Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>19. 2918 Carboxylic acids with additional oxygen function and</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>20. 2919 Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>21. 2920 Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>22. 2921 Amine-function compounds.</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>23. 2922 Oxygen-function amino-compounds.</p> <p>24. 2923 Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</p> <p>25. 2924 Carboxamide-function compounds; amide-function compounds of carbonic acid.</p> <p>26. 2925 Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</p> <p>27. 2926 Nitrile-function compounds.</p> <p>28. 2927 Diazo-, azo- or azoxy-compounds.</p> <p>29. 2928 Organic derivatives of</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>hydrazine or of hydroxylamine.</p> <p>30. 2929 Compounds with other nitrogen function.</p> <p>31. 2930 Organo-sulphur compounds.</p> <p>32. 2931 Other organo-inorganic compounds.</p> <p>33. 2932 Heterocyclic compounds with oxygen hetero-atom(s) only.</p> <p>34. 2933 Heterocyclic compounds with nitrogen hetero-atom(s) only.</p> <p>35. 2934 Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</p> <p>36. 2935 Sulphonamides</p> <p>37. 2936 Provitamins and vitamins, natural or reproduced by synthesis (including</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</p> <p>38. 2937 Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</p> <p>39. 2938 Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</p>	
30.	30 (Pharmaceutical products)	1. Human Blood and its	1. Animal or Human Blood Vaccines [3002, 3006]	All goods not specified elsewhere	1. Nicotine polacrilex gum	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		<p>components [3002].</p> <p>2. All types of contraceptives [3006]</p>	<p>2. Diagnostic kits for detection of all types of hepatitis</p> <p>3. Desferrioxamine injection or deferiprone</p> <p>4. Cyclosporin</p> <p>5. Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name</p> <p>6. Oral re-hydration salts</p> <p>7. Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 3 or List 4 appended to the notification No.12/2012- Customs, dated the 17th March, 2012, dated the 17th March, 2012.</p>	<p>1. 3001 Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included</p> <p>2. 3002 Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			8. Formulations manufactured from the bulk drugs specified in List 1 of notification No.12/2012-Central Excise, dated the 17th March, 2012, dated the 17th March, 2012.	biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products 3. 3003 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments. 4. 3004 Medicaments (excluding goods of heading 30.02, 30.05		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				<p>or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale.</p> <p>5. 3005 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				<p>in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</p> <p>6. 3006Pharmaceutical goods specified in Note 4 to this Chapter such as Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or denatal adhesion barriers, whether or not</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				absorbable, etc., Waste pharmaceuticals [other than contraceptives].		
31.	31 (Fertilisers)	1. Organic manure, other than put up in unit containers and bearing a brand name.	-	1. Fertilisers, other than those which are clearly not to be used as fertilizers [31]	1. All goods which are clearly not to be used as fertilisers [31]	-
32.	32 (Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks)	-	1. Wattle extract, quebracho extract, chestnut extract 2. Enzymatic preparations for pretanning [3202]	1. Fountain pen ink [3215] 2. Ball pen ink [3215]	All goods not specified elsewhere 1. 3201 Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives. 2. 3202 Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing	11. Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers [3208, 3209] 12. Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather [3210] 13. Artists', students' or signboard painters' colours, modifying

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>natural tanning substances.</p> <p>3. 3203 Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</p> <p>4. 3204 Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent</p>	<p>tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings [3213]</p> <p>14. Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like [3214]</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>brightening agents or as luminophores, whether or not chemically defined</p> <p>5. 3205 Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</p> <p>6. 3206 Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</p> <p>7. Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>preparations of a kind used in ceramic, enamelling or glass industry [3207]</p> <p>8. 3211 Prepared driers.</p> <p>9. 3212 Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for reta</p> <p>10. 3215 Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</p>	
33.	33 (Essential oils and resinoids,	1. Kumkum, Bindi, Sindur, Alta [3304]	-	1. Tooth powder [3306 10 10]	1. 3301 Essential oils (terpeneless or not), including concretes	All goods not specified elsewhere

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
	perfumery, cosmetic or toilet preparations)			2. Agarbatti and other odoriferous preparations which operate by burning [3307 41 00]	and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases. 2. 3302 Mixtures of odoriferous substances and	1.3303 Perfumes and toilet waters. 2.3304 Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. 3.3305 Preparations for use on the hair such as Shampoos, Hair lacquers, Hair cream, Hair dyes (natural, herbal or synthetic) [except Hair oil -3305 9011, 3305 90 19] 4. 3306 Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [except dentifrices –

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [including Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]</p> <p>1. Hair oil [3305 9011, 3305 90 19]</p> <p>2. Dentrifices - Toothpaste [3306 10 20]</p>	<p>Toothpaste - 3306 10 20].</p> <p>5. 3307 Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants.</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
34.	34 (Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster)	-	1. Sulphonated castor oil, fish oil or sperm oil [3402]	3. Candles, tapers and the like [3406]	1. 3401 [except 340130] Soap ; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes , whether or not containing soap; 2. 3404 - Artificial waxes and prepared waxes [3404]	All goods not specified elsewhere 1. 340130 - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent 2. 3402 Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>3. 3403 Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals</p> <p>4. 3404 Artificial waxes and prepared waxes.</p> <p>5. 3405 Polishes and creams, for footwear,</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404</p> <p>6. 3407 Modelling pastes, including those put up for children's amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
35.	35 (Aluminoidal substances; modified starches; glues; enzymes)	-	-	-	<p>All goods</p> <ol style="list-style-type: none"> 1. Casein, caseinates and other casein derivatives; casein glues [3501] 2. Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives [3502]. 3. Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; 	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>other glues of animal origin, excluding casein glues of heading 3501 [3503]</p> <p>4. Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein [3504]</p> <p>5. Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches [3505].</p> <p>6. Prepared glues and other prepared adhesives, not elsewhere specified or included; products</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg [3506].</p> <p>7. Enzymes, prepared enzymes [3507]</p>	
36.	36 (Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations)	-	1. Handmade safety matches [3605 00 10]	-	<p>1. Propellant powders [3601].</p> <p>2. Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators [3603].</p> <p>1. Matches [3605]</p>	<p>All goods not specified elsewhere</p> <p>1. 3602 Prepared explosives, other than propellant powders; such as Industrial explosives.</p> <p>2. 3604 Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</p> <p>3. 3606 Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						kind used for filling or refilling cigarette or similar lighters.
37.	37. (Photographic or cinematographic goods)	-	-	<ol style="list-style-type: none"> 1. 3701 Photographic plates and film for x-ray for medical use. 2. Photographic plates and films including cinematographic film [3705, 3706]; such as Children's films certified by the Central Board of Film Certification to be "Children's Film", Documentary Shorts, and Films certified as such by the Central Board of Film Certification, News Reels and clippings, Advertisement Shorts, and Films, Teaching aids including film strips of educational nature. 	<p>All goods not specified elsewhere</p> <ol style="list-style-type: none"> 1. 3701 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use). 2. 3702 Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, 	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>sensitised, <u>unexposed.</u></p> <p>3. 3703 Photographic paper, paperboard and textiles, sensitised, <u>unexposed.</u></p> <p>4. 3704 Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</p> <p>5. 3706 Cinematographic film, <u>exposed and developed</u>, whether or not incorporating sound track or consisting only of sound track.</p> <p>6. 3707 Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					portions or put up for retail sale in a form ready for use.	
38.	38 (Miscellaneous chemical products)	1. Municipal waste, sewage sludge, clinical waste	-	1. Silicon wafers [3818]	1. Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures [3801] 2. Activated carbon; activated natural mineral products; animal black, including spent animal black [3802] 3. Tall oil, whether or not refined [3803]. 4. Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates [3804]	All goods not specified elsewhere 1. 3811 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. 2. 3813 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades. 3. 3814 Organic composite solvents and thinners, not elsewhere specified or included; prepared

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>5. Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent [3805].</p> <p>6. Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums [3806]</p> <p>7. Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch [3807]</p>	<p>paint or varnish removers.</p> <p>4. 3819 Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.</p> <p>5. 3820 Anti-freezing preparations and prepared de-icing fluids.</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>8. Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products [3808]</p> <p>9. Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included [3809]</p> <p>10. Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods [3810]</p> <p>11. Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber [3812]</p> <p>12. Reaction initiators, reaction accelerators and catalytic preparations, not</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>elsewhere specified or included. [3815]</p> <p>13. Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801 [3816]</p> <p>14. Mixed alkylbenzenes and mixed alkylnaphthalenes, etc. [3817]</p> <p>15. Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [3818]; other than silicon wafers.</p> <p>16. Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>plant, human or animal cells [3821].</p> <p>17. Diagnostics or laboratory reagents, etc. [3822]</p> <p>18. Industrial monobolic fatty acids, acid oils from refining; industrial fatty alcohols [3823]</p> <p>19. Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; including Ready mix concrete (3824 50 10), retarders used in printing industry (3824 90), Salts for curing or salting (3824 90 16), Surface</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>tension reducing agents (3824 90 17), Water treatment chemicals (3824 90 22), Stencil correction fluid (3824 90 24), Precipitated Silica (3824 90 25) [3824].</p> <p>20. 3825 Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]</p> <p>21. Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals [3826].</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
39.	39 (Plastics and articles thereof)	1. Plastic bangles	-	1. Feeding bottles.	<p>All goods not specified elsewhere</p> <ol style="list-style-type: none"> 1. Primary polymers [all goods falling under 3901 to 3913] 2. Ion exchangers based on primary polymers [3914] 3. Waste, parings and scrap, of plastics [3915] 4. All goods including canes of plastics [3916] 5. Tubes, pipes and hoses, and fittings therefor, of plastics [3917] 6. Self-adhesive plates, sheets, film, foil, etc. of plastics [3919] 7. Other plates, sheets, film, foil, etc. of plastics [3920, 3921] 8. Articles for conveyance or packing of goods, etc. of plastics [3923] 	<ol style="list-style-type: none"> 1. Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics [3918] 2. Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics [3922] 3. Other articles of plastics and articles of other materials of headings 3901 to 3914 [except bangles of plastic (3926 40 11) and PVC Belt Conveyor (3926 90 10)] [3926]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					1. Tableware, kitchenware, other household articles and Hygiene or toilet articles, of plastics [3924] 9. Builder's wares of plastics, not elsewhere specified (like reservoirs, vats, shutters, containers, doors and windows and their frames, thresholds, blinds etc.) [3925] 10. PVC Belt Conveyor (3926 90 10)]	
40.	40 (Rubber and articles thereof)	1. Condoms and contraceptives [4014]	1. Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip [4001] 2. Toy balloons made of natural rubber latex [4016] 3. Pneumatic tyres or inner tubes, of	1. Latex Rubber Thread [4007] 2. Surgical rubber gloves or medical examination rubber gloves [4015] 3. Nipples of feeding bottles [4014]	All goods not specified elsewhere 1. 4002 Synthetic rubber and factice derived from oils , in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this	1. New pneumatic tyres, of rubber used in motor cars, buses or lorries, aircraft, motor cycles etc [4011] [other than of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws.]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			rubber, of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws [4011, 4013]		<p>heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)</p> <p>2. 4003 Reclaimed rubber in primary forms or in plates, sheets or strip.</p> <p>3. 4004 Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</p> <p>4. 4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</p>	<p>2. Retreaded or used tyres and flaps [4012]</p> <p>3. Inner tubes of rubber [4013] [other than of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws.]</p> <p>4. Other articles of vulcanised rubber including Floor coverings and mats, rubber boats or dock fenders, air mattress, rubber cots for textile industry, cushions, of vulcanised rubber (other than erasers) [4016]</p> <p>5. Hard rubber and articles of Hard Rubber (including printers rollers and textile rollers and cyclostyling rollers) [4017]</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>5. 4006 Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</p> <p>6. 4007 Vulcanised rubber thread and cord, other than latex rubber thread.</p> <p>7. 4008 Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</p> <p>8. 4009 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</p> <p>9. 4010 Conveyor or transmission belts or</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>belting, of vulcanised rubber.</p> <p>10. 4014 Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than <u>Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps</u>].</p> <p>11. 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					rubber [other than Surgical gloves]. 12. Erasers [4016].	
41.	41 [Raw Hides and Skins (other than Fur skins) and Leather]	-	Raw hides, skins, tanned or crust hides and skins, not further prepared [4101 to 4106] 1. 4101 Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. 2. 4102 Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-	All goods, that is leather further prepared, etc. [4107 to 4115] 1. 4107 Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114. 4107 to 4111 Blank in Tariff. 2. 4112 Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>dressed or further prepared), whether or not with wool on or split.</p> <p>3. 4103 Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</p> <p>4. 4104 Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</p> <p>5. 4105 Tanned or crust skins of sheep or lambs, without wool on, whether or not split,</p>	<p>split, other than leather of heading 4114.</p> <p>3. 4113 Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114.</p> <p>4. 4114 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</p> <p>5. 4115 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			but not further prepared. 6. 4106 Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.]	leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
42.	42 [Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)]	-	-	1. Gloves specially designed for use in sports [4203]	-	All goods not specified elsewhere 1. 4201 Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. 2. 4202 Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, to-bacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper</p> <p>3. 4203 Articles of apparel and clothing accessories, of leather or of composition leather.</p> <p>4204 Blank in Tariff.</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>4. 4205 Other articles of leather or of composition leather.</p> <p>5. 4206 Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</p>
43.	43 (Furskin and artificial fur; manufacturers thereof)	-	-	-	<p>1. 4301 Raw furskins, including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103; of mink, of lamb, of fox, etc.</p> <p>2. 4302 Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than</p>	<p>All goods not specified elsewhere</p> <p>1. 4303 Articles of apparel, clothing accessories and other articles of furskin.</p> <p>2. 4304 Articles of artificial fur.</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					those of heading 4303; such as Calf skins, with hair on, tanned or dressed, Hides or skins of other bovine and equine animals with hair on, tanned or dressed, etc. 3. 4304 Artificial fur; Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods.	
44.	44 (Wood and articles of wood, wood charcoal)	1. Firewood or fuel wood [4401] 2. Wood charcoal (including shell or nut charcoal), whether or not agglomerated [4402]	1. Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms [4401]	All goods not specified elsewhere 1. 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked,	1. Wood in the rough [4403] 2. Wood sawn or chipped [4407] 3. All goods [other than for match splints] [4408] 4. Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped	1. Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances,

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				<p>suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like.</p> <p>2. 4405 Wood wool; wood flour.</p> <p>3. 4406 Railway or tramway sleepers (cross-ties) of wood.</p> <p>4. The following goods, namely: —</p> <p>a. Cement Bonded Particle Board;</p> <p>b. Jute Particle Board;</p> <p>c. Rice Husk Board;</p> <p>d. Glass-fibre Reinforced Gypsum Board (GRG)</p> <p>e. Sisal-fibre Boards;</p> <p>f. Bagasse Board; and</p> <p>g. Cotton Stalk Particle Board</p>	<p>(tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed [4409]</p> <p>5. Resin bonded bamboo mat board, with or without veneer in between</p> <p>6. Bamboo flooring tiles</p> <p>7. Tableware and Kitchenware of wood [4419]</p>	<p>other than specified boards [4410]</p> <p>2. Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards [4411]</p> <p>3. Plywood, veneered panels and similar laminated wood [4412]</p> <p>4. Densified wood, in blocks, plates, strips, or profile shapes [4413]</p> <p>5. Wooden frames for paintings, photographs, mirrors or similar objects [4414]</p> <p>6. Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				<p>h. Particle/fibre board manufactured from agricultural crop residues.</p> <p>5. 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</p> <p>6. 4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</p> <p>7. 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</p>		<p>panels, shingles and shakes [4418]</p> <p>7. Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware.</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				<p>8. 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</p> <p>9. 4421 Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]		
45.	45 (Cork and articles of cork)	-	-	1. 4501 Natural cork, raw or simply prepared.	All goods not specified elsewhere 1. 4501 Waste cork; crushed, granulated or ground cork. 2. 4502 Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). 3. 4503 Articles of natural cork such	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					as Corks and Stoppers, Shuttlecock cork bottom. 4. 4504 Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.]	
46.	46 (Manufactures of straw, of esparto or of other plaiting materials; Basket-ware and wickerwork)	-	-	All goods 1. 4601 Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetables materials	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				such as of Bamboo, of rattan, of Other Vegetable materials. 2. 4602 Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah.		
47.	47 [Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard]	-	-	All goods 1. 4701 Mechanical wood pulp. 2. 4702 Chemical wood pulp, dissolving grades. 3. 4703 Chemical wood pulp, soda or sulphate, other than dissolving grades. 4. 4704 Chemical wood pulp, sulphite, other than dissolving grades.	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				5. 4705 Wood pulp obtained by a combination of mechanical and chemical pulping processes. 6. 4706 Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. 7. 4707 Recovered (waste and scrap) paper or paperboard.]		
48.	48 (Paper and paperboard; articles of paper pulp, of paper or of paperboard)	1. Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the	1. Newsprint, in rolls or sheets [4801]	1. Uncoated paper and paperboard, uncoated kraft paper, greaseproof paper, glassine paper, composite paper etc. [4802, 4804, 4805, 4806 20 00, 4806 40 10, 4807, 4808, 4810, 4817] 2. Aseptic packaging paper [4811]	All goods not specified elsewhere 1. 4803 Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding	1. Wall paper and similar wall coverings [4814]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		Government, Postal items, like envelope, Post card etc., sold by Government, rupee notes when sold to the Reserve Bank of India & Cheques, lose or in book form [4802, 4817]		<p>3. Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks [4817].</p> <p>4. Cartons, boxes and cases of corrugated paper or paper board [4819]</p> <p>5. Exercise book, graph book, & laboratory note book [4820]</p> <p>6. Kites [4823]</p> <p>7. Paper pulp moulded trays [4823]</p> <p>8. Braille paper [4823 90 11]</p> <p>9. Paper splints for matches, whether or not waxed, Asphaltic roofing sheets</p>	<p>and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</p> <p>2. 4806 Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets.</p> <p>3. 4809 Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</p> <p>4. 4811 Paper, paperboard, cellulose wadding</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other aseptic packaging paper and</p> <p>5. 4812 Filter blocks, slabs and plates, of paper pulp.</p> <p>6. 4813 Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</p> <p>7. 4815 – Blank in Tariff</p> <p>8. 4816 Carbon paper, self-copy paper and other copying or transfer</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</p> <p>9. 4817 Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks].</p> <p>10. 4818 Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres.</p> <p>11. 4820 Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [including Albums for samples or for collections].</p> <p>12. 4821 Paper or paperboard labels of all kinds, whether or not printed.</p> <p>13. 4822 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</p> <p>14. 4823 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard,</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays]	
49.	49 (Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans)	<p>1. Printed books, including Braille books [4901] and newspaper, periodicals & journals [4902], maps, atlas, chart & globe [4905]</p> <p>[4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. 4905 Maps and hydrographic or</p>	4901 Brochures, leaflets and similar printed matter, whether or not in single sheets	<p>All goods not specified elsewhere</p> <p>1. 4903 Children's picture, drawing or colouring books.</p> <p>2. 4904 Music, printed or in manuscript, whether or not bound or illustrated.</p> <p>3. 4906 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic</p>	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.]		<p>reproductions on sensitised paper and carbon copies of the foregoing.</p> <p>4. 4907 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</p> <p>5. Transfers (decalcomanias) [4908]</p> <p>6. 4909 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements,</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				<p>whether or not illustrated, with or without envelopes or trimmings.</p> <p>7. 4910 Calendars of any kind, printed, including calendar blocks.</p> <p>8. 4911 Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				similar purposes reproduced with the aid of computer or any other devices.		
65.	65 (Headgear and parts thereof)	-	-	-	<p>1. Safety headgear such as helmets [6506 10]</p> <p>1. 6504 Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</p> <p>2. 6505 Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.</p>	<p>All goods not specified elsewhere [other than helmets, textile head gears]</p> <p>2. 6501 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</p> <p>3. 6502 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</p> <p>4. 6503 – Blank in Tariff.</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>5. 6506 Other headgear, whether or not lined or trimmed.</p> <p>6. 6507 Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</p>
66.	66 (Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof)	-	-	<p>All goods</p> <p>1. 6601 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</p> <p>2. 6602 Walking-sticks, seat-sticks, whips, riding-crops and the like.</p> <p>3. 6603 Parts, trimmings and accessories of articles of heading 6601 or 6602.]</p>	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
67.	67 (Prepared feathers and down and articles made of feather or of down - artificial flowers; articles of human hair)	-	-	1. Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof [6701 all goods]	-	All goods not specified elsewhere 1. 6702 Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. 2. 6703 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. 3. 6704 Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
68.	68 (Articles of stone, plaster, cement, asbestos, mica or similar material)	-	-	1. Sand lime bricks 2. Fly ash bricks.	1. 6804 Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials 2. 6805 Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up; such as Abrasive cloths, Emery or	All goods not specified elsewhere 1. 6801 Setts, curbstones and flagstones, of natural stone (except slate). 2. 6802 Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone. 3. 6803 Worked slate and articles of slate or of agglomerated slate.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>corundum coated paper, Flint coated paper, Glass or sand coated paper.</p> <p>3. 6806 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69.</p> <p>4. 6811 Articles of asbestos-cement, of cellulose fibre-cement or the like.</p>	<p>4. 6807 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</p> <p>5. 6808 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.</p> <p>6. 6809 Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented.</p> <p>7. 6810 Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering.</p> <p>8. 6812 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>9. 6813 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials.</p> <p>10. 6814 Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</p> <p>11. 6815 Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						elsewhere specified or included.
69.	69 (Ceramic products)	1. Earthen pot and clay lamps [6912 00 40]	1. Building bricks [6904 10 00] 2. Bricks of fossil meals or similar siliceous earths [6901 00 10] 3. Earthen or roofing tiles [6905 10 00]	-	1. Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. [all goods of 6902, 6903] 1. 6911 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. 2. 6912 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps].	All goods not specified elsewhere 2. 6901 Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. 3. 6903 Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. 4. 6904 Ceramic flooring blocks, support or filler tiles and the like.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>5. 6905 Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</p> <p>6. 6906 Ceramic pipes, conduits, guttering and pipe fittings.</p> <p>7. 6907 Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics</p> <p>8. 6908 Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</p> <p>9. 6909 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.</p> <p>10. 6910 Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</p> <p>11. 6913 Statuettes and other ornamental ceramic articles.</p> <p>12. 6914 Other ceramic articles.</p>
70.	70 (Glass and glassware)	1. Bangles (except those made from precious metals) [7018]	-	1. Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns [7020]	<p>1. Glasses for corrective spectacles [7015 10]</p> <p>2. 7001 Cullet and other waste and scrap of glass; glass in the mass.</p> <p>3. 7002 Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</p>	<p>All goods not specified elsewhere</p> <p>1. 7003 Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>4. 7010 Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.</p> <p>5. 7013 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018).</p> <p>6. 7015 Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres</p>	<p>2. 7004 Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</p> <p>3. 7005 Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</p> <p>4. 7006 Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</p> <p>5. 7007 Safety glass, consisting of toughened (tempered) or laminated glass.</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>and their segments, for the manufacture of such glasses.</p> <p>7. 7017 Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</p> <p>8. 7018 Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter :</p>	<p>6. 7008 Multiple-walled insulating units of glass.</p> <p>7. 7009 Glass mirrors, whether or not framed, including rear-view mirrors.</p> <p>8. 7011 Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</p> <p>9. 7012 – Blank in Tariff.</p> <p>10. 7014 Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked.</p> <p>11. 7016 Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired,</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					9. 7019 Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms 12. 7020 Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns].
72.	72 (Iron and steel)	-	-	-	All goods 1. 7201 Pig iron and spiegeleisen in pigs, blocks or other primary forms.	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>2. 7202 Ferro-alloys.</p> <p>3. 7203 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms</p> <p>4. 7204 Ferrous waste and scrap; remelting scrap ingots of iron or steel.</p> <p>5. 7205 Granules and powders, of pig iron, spiegeleisen, iron or steel.</p> <p>6. 7206 Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203).</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>7. 7207 Semi-finished products of iron or non-alloy steel.</p> <p>8. 7208 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</p> <p>9. 7209 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</p> <p>10. 7210 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</p> <p>11. 7211 Flat-rolled products of iron or non-alloy steel, of a width of</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>less than 600 mm, not clad, plated or coated.</p> <p>12. 7212 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</p> <p>13. 7213 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</p> <p>14. 7214 Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</p> <p>15. 7215 Other bars and rods of iron or non-alloy steel.</p> <p>16. 7216 Angles, shapes and sections of iron or non-alloy steel.</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>17. 7217 Wire of iron or non-alloy steel.</p> <p>18. 7218 Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</p> <p>19. 7219 Flat-rolled products of stainless steel, of a width of 600 mm or more.</p> <p>20. 7220 Flat-rolled products of stainless steel, of a width of less than 600 mm not further worked than hot-rolled</p> <p>21. 7221 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</p> <p>22. 7222 Other bars and rods of stainless steel; angles, shapes</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>and sections of stainless steel.</p> <p>23. 7223 Wire of stainless steel.</p> <p>24. 7224 Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</p> <p>25. 7225 Flat-rolled products of other alloy steel, of a width of 600 mm or more of silicon electrical steel</p> <p>26. 7226 Flat-rolled products of other alloy steel, of a width of less than 600 mm.</p> <p>27. 7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</p> <p>28. 7228 Other bars and rods of other alloy steel; angles,</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</p> <p>29. 7229 Wire of other alloy steel.</p>	
73.	73 (Articles of iron or steel)	-	-	<ol style="list-style-type: none"> 1. Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners [7310 or 7326] 2. Animal shoe nails [7317] 3. Utensils [7323] 4. Sewing needles [7319] 5. Kerosene burners, kerosene stoves and wood burning stoves of iron or steel [7321] 6. Table or kitchen or other household articles of iron & steel [7323] 	<p>All goods not specified elsewhere</p> <ol style="list-style-type: none"> 1. 7301 Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel. 2. 7302 Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other 	<ol style="list-style-type: none"> 1. Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [7321] 2. Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails</p> <p>3. 7303 Tubes, pipes and hollow profiles, of cast iron.</p> <p>4. 7304 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</p> <p>5. 7305 Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</p>	<p>distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel [7322]</p> <p>3. Sanitary ware and parts thereof of iron and steel [7324]</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>6. 7306 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</p> <p>7. 7307 Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</p> <p>8. Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods,</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers] [7308]</p> <p>9. Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7309]</p> <p>10. Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7310]</p> <p>11. Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90 [7315].</p> <p>12. 7311 Containers for compressed or liquefied gas, of iron or steel.</p> <p>13. 7312 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</p> <p>14. 7313 Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					loosely twisted double wire, of a kind used for fencing, of iron or steel. 15. 7314 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. 16. Anchors, grapnels and parts thereof, of iron or steel [7316] 17. 7317 Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper. 18. 7318 Screws, bolts, nuts, coach	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</p> <p>19. 7319 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</p> <p>20. Springs and leaves for springs, of iron and steel [7320]</p> <p>21. LPG stoves [7321]</p> <p>22. 7323 iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>23. Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system [7325]</p> <p>24. Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts,</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal [7326]	
74.	74 (Copper and articles thereof)	-	-	1. Utensils [7418] 2. Table or kitchen or other household articles of copper [7418]	All goods not specified elsewhere 1. 7401 Copper mattes; cement copper (precipitated copper). 2. 7402 Unrefined copper; copper anodes for electrolytic refining. 3. 7403 Refined copper and copper alloys, unwrought. 4. 7404 Copper waste and scrap.	1. All goods other than utensils i.e. sanitary ware and parts thereof of copper [7418] 2. Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00 [7419]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>5. 7405 Master alloys of copper.</p> <p>6. 7406 Copper powders and flakes.</p> <p>7. 7407 Copper bars, rods and profiles.</p> <p>8. 7408 Copper wire</p> <p>9. 7409 Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm.</p> <p>10. Copper foils [7410]</p> <p>11. 7411 Copper tubes and pipes.</p> <p>12. 7412 Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</p> <p>13. Stranded wires and cables [7413]</p> <p>14. 7414 Blank in Tariff.</p> <p>15. 7415 Nails, tacks, drawing pins, staples (other than</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper. 16. 7416, 7417 Blank in Tariff]	
75.	75 (Nickel and articles thereof)	-	-	-	All goods 1. 7501 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. 2. 7502 Unwrought nickel. 3. 7503 Nickel waste and scrap. 4. 7504 Nickel powders and flakes.	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					5. 7505 Nickel bars, rods, profiles and wire. 6. 7506 Nickel plates, sheets, strip and foil. 7. 7507 Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). 8. Other articles of nickel; such as cloth, grill and netting, of nickel Wire, Electroplating anodes of nickel, Blanks ordinarily used for manufacturing tubes & pipes of nickel, Nickel screen, Other articles of nickel and nickel alloy [7508]	
76.	76 (Aluminium and articles thereof)	-	-	1. Utensils [7615] 2. Table or kitchen or other household articles of aluminium [7615]	All goods not specified elsewhere 1. 7601 Aluminium alloys; such as Ingots,	1. Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>Billets, Wire-bars, Wire-rods</p> <p>2. 7602 Aluminium waste and scrap.</p> <p>3. 7603 Aluminium powders and flakes.</p> <p>4. 7604 Aluminium bars, rods and profiles.</p> <p>5. 7605 Aluminium wire.</p> <p>6. 7606 Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</p> <p>7. 7608 Aluminium tubes and pipes.</p> <p>8. 7609 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</p> <p>9. 7610 Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and</p>	<p>backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. [7607]</p> <p>2. Doors, windows and their frames and thresholds for doors under 7610 10 00 [7610]</p> <p>3. All goods other than utensils i.e. sanitary ware and parts thereof [7615].</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates. rods, profiles, tubes and the like, prepared for use in structures.</p> <p>10. Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7611]</p> <p>11. Aluminium casks, drums, cans, boxes, etc. [7612]</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					12. Aluminium containers for compressed or liquefied gas [7613] 13. Stranded wires and cables [7614] 14. 7616 Other articles of aluminium; such as nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, cloth, grill, netting and fencing, of aluminium Wire.	
77.	77 (blank in tariff)					
78.	78 (Lead and articles thereof)	-	-	-	All goods 1. 7801 Unwrought lead. 2. 7802 Lead waste and scrap. 3. 7803 Blank in Tariff	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>4. 7804 Lead plates, sheets, strip and foil; lead powders and flakes.</p> <p>5. 7805 Blank in Tariff.</p> <p>6. Other articles of lead (including sanitary fixtures and Indian lead seals) [7806]</p>	
79.	79 (Zinc and articles thereof)	-	-	-	<p>All goods</p> <p>1. 7901 Unwrought zinc.</p> <p>2. 7902 Zinc waste and scrap.</p> <p>3. 7903 Zinc dust, powders and flakes.</p> <p>4. 7904 Zinc bars, rods, profiles and wire.</p> <p>5. 7905 Zinc plates, sheets, strip and foil.</p> <p>6. Other articles of zinc including sanitary fixtures [7907]</p>	-
80.	80	-	-	-	All goods	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
	(Tin and articles thereof)				1. 8001 Unwrought tin. 1. 8002 Tin waste and scrap. 2. 8003 Tin bars, rods, profiles and wire] 3. Other articles of tin [8007]	
81.	81 (Other base metals; cermets; articles thereof)	-	-	-	All goods 1. Other base metals, such as Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium),	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>rhenum and thallium, and cermets, including their waste scrap [other than Articles of other base metals and articles of cermets] [8101 to 8113]</p> <p>2. Articles of other base metals and articles of cermets (other than waste and scrap) [8110 to 8113]</p>	
82.	82 (Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal)	<p>1. Agricultural implements manually operated or animal driven [8201]</p> <p>2. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and</p>	-	<p>1. Pencil sharpeners and blades thereof [8214]</p> <p>2. Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor [8211]</p> <p>3. Paper knives [8114]</p>	<p>All goods not specified elsewhere</p> <p>1. 8203 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</p>	<p>1. Razors and razor blades (including razor blade blanks in strips) [8212]</p> <p>2. Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files); other than paper knives, pencil</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry [8201].			<p>2. 8204 Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</p> <p>3. 8205 Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks</p> <p>4. 8206 Tools of two or more of the headings 8202 to</p>	sharpeners and blades thereof [8214].

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>8205, put up in sets for retail sale.</p> <p>5. 8207 Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools</p> <p>6. 8208 Knives and cutting blades, for machines or for mechanical appliances.</p> <p>7. 8209 Plates, sticks, tips and the like for tools, unmounted, of cermets.</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>8. 8210 Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</p> <p>9. 8213 Scissors, tailors' shears and similar shears, and blades therefor.</p> <p>10. 8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</p>	
83.	83 (Miscellaneous articles of base metal)	-	-	-	<p>1. 8301 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the</p>	<p>All goods not specified elsewhere</p> <p>1. 8302 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery,</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>foregoing articles, of base metal.</p> <p>2. Bells, gongs and the like [8306]</p> <p>3. Flexible tubing of base metal [8307]</p> <p>4. Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal [8309]</p> <p>5. Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base</p>	<p>trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal</p> <p>2. 8303 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.</p> <p>3. 8304 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403.</p> <p>4. 8305 Fittings for loose-leaf binders or files, letter clips, letter</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					metal powder, used for metal spraying [8311]	<p>corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.</p> <p>5. 8308 Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</p> <p>6. 8310 Sign-plates, name-plates, address-plates and</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405.]
84.	84 (Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof)	1. Handloom	1. Hand pumps and parts thereof [8413, 8414 90] 2. Solar water heater and system [8419 19] 3. Renewable energy devices & spare parts for their manufacture a) Bio-gas plant b) Solar power based devices c) Solar power generating system d) Wind mills and wind operated electricity generator	1. Nuclear fuel elements [8401] 2. Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps [8413] 3. Bicycle pumps, hand pumps etc. [8414 20 10, 8414 20 20 or 8414 90 12]. 4. Milking machines and dairy machinery [8434] 5. Sewing machines [8452]	All goods not specified elsewhere. 1. Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation [8401] 2. Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers [8402] 3. Central heating boilers other than those of heading 8402 [8403]	1. Spark-ignition reciprocating or rotary internal combustion piston engine [8407] 2. Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) [8408] 3. Parts suitable for use solely or principally with the engines of heading 8407 or 8408 [8409] 4. Pumps for dispensing fuel or lubricants of the type used in filling stations or garages under 8413 11(except hand pumps under 8413 11 10), Fuel, lubricating or cooling medium pumps for

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			e) Waste to energy plants/devices f) Solar lantern/solar lamp g) Ocean waves/tidal waves energy devices/plants	6. Composting Machines [8479]	4. Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units [8404] 5. Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers [8405] 6. Steam turbines and other vapour turbines [8406] 7. Hydraulic turbines, water wheels, and regulators therefor [8410] 8. Turbo-jets, turbo-propellers and other	internal combustion piston engines [under 8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [under 8413 60] [8413] 5. Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [8414] 6. Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated [8415] 7. Refrigerators, freezers and other refrigerating or freezing equipment,

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>gas turbines - turbo-jets [8411]</p> <p>9. Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine] [8412]</p> <p>10. 8416 Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</p> <p>11. 8417 Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</p>	<p>electric or other; heat pumps other than air conditioning machines of heading 8415 [8418]</p> <p>8. Storage water heaters, non-electric under 8419 19 (except solar water heater and system), 8419 89 10 [Pressure vessels, reactors, columns or towers or chemical storage tanks] , 8419 89 20 [Glass lined equipment], 8419 89 30 [Auto claves other than for cooking or heating food, not elsewhere specified or included], 8419 89 40 [Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water] , 8419 89 60 [Plant growth chambers and rooms</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>12. 8420 Calendering or other rolling machines, other than for metals or glass, and cylinders therefor</p> <p>13. Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases [8421]</p> <p>14. 8425 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks</p> <p>15. Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane [8426]</p> <p>16. 8431 Parts suitable for use solely or principally with the machinery of headings 8425 to 8430</p>	<p>and tissue culture chambers and rooms having temperature, humidity or light control], 8419 89 70 [Apparatus for rapid heating of semi-conductor devices , apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus] [8419]</p> <p>9. Dish washing machines, household [8422 11 00] and other [8422 19 00] [8422]</p> <p>10. Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>17. 8435 Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</p> <p>18. 8438 Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</p> <p>19. 8439 Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</p> <p>20. 8440 Book-binding machinery, including book-sewing machines.</p>	<p>weights of all kinds [8423]</p> <p>11. Fire extinguishers [8424]</p> <p>12. Fork-lift trucks; other works trucks fitted with lifting or handling equipment [8427]</p> <p>13. Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) [8428]</p> <p>14. Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers [8429]</p> <p>15. Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>21. 8441 Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</p> <p>22. 8442 Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</p> <p>23. 8443 Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying</p>	<p>machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers [8430]</p> <p>16. Printer, photo copying, fax machines, ink cartridges [8443]</p> <p>17. Household or laundry-type washing machines, including machines which both wash and dry [8450]</p> <p>18. Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) [other than Braille typewriters,</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>machines and facsimile machines, whether or not combined; parts and accessories thereof.</p> <p>24. 8444 Machines for extruding, drawing, texturing or cutting man-made textile materials.</p> <p>25. 8445 Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447</p> <p>26. 8446 Weaving machines (looms).</p>	<p>electric or non-electric] [8472]</p> <p>19. Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines [8476]</p> <p>20. Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter [8478]</p> <p>21. Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00].</p> <p>22. Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>27. 8447 Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</p> <p>28. 8448 Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing,</p>	<p>boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) [8483]</p> <p>23. Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals [8484]</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)</p> <p>29. 8449 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.</p> <p>30. 8451 Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</p> <p>31. 8453 to 8471.</p> <p>32. Braille typewriters, electric or non-electric [8472]</p> <p>33. 8473 to 8475, 8477 all goods</p> <p>34. 8479 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)].</p> <p>35. 8480 to 8482.</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>36. 8485 – Blank in Tariff</p> <p>37. 8486 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.</p> <p>38. Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter [8487]</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
85.	85 (Electrical machinery and equipment and parts thereof; sound recorders and re-producers, television image and sound recorders and reproducers, and parts and accessories of such articles)	-	1. Renewable energy devices & spare parts for their manufacture a) Bio-gas plant b) Solar power based devices c) Solar power generating system d) Wind mills and wind operated electricity generator e) Waste to energy plants/devices f) Solar lantern/solar lamp g) Ocean waves/tidal waves energy devices/plants	1. Telephones for cellular networks or for other wireless networks [8517] and parts for their manufacture.	All goods not specified elsewhere. 1. Electric motors and generators (excluding generating sets) [8501] 2. Electric generating sets and rotary converters [8502] 3. Parts suitable for use solely or principally with the machines of heading 8502 [8503] 4. 8505 Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	1. Static converters (for example, rectifiers) and inductors [8504] 2. Primary cells and primary batteries [8506] 3. Electric accumulators, including separators therefor, whether or not rectangular (including square) [8507] 4. Vacuum cleaners [8508] 5. Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [8509] 6. Shavers, hair clippers and hair-removing appliances, with self-contained electric motor [8510] 7. Electrical ignition or starting equipment of a kind used for spark-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>5. Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss [8514]</p> <p>6. Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets [8515]</p>	<p>ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines [8511]</p> <p>8. Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles [8512]</p> <p>9. Portable electric lamps designed to function by their own source of energy (for example,</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>7. 8517 Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 .</p> <p>8. 8518 Microphones and stands therefor.</p> <p>9. 8523 Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of</p>	<p>dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 [8513]</p> <p>10. Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 [8516]</p> <p>11. ISDN System[8517 69 10], ISDN Terminal Adaptor [8517 69 20],</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>discs, but excluding products of Chapter 37.</p> <p>10. 8524 – Blank in Tariff</p> <p>11. 8532 Electrical capacitors</p> <p>12. 8533 Electrical resistors.</p> <p>13. 8534 Printed Circuits</p> <p>14. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts [8535]</p> <p>15. 8538 Parts suitable for use solely or principally with the</p>	<p>X 25 Pads[8517 69 40] [8517]</p> <p>12. Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00] [8518]</p> <p>13. Sound recording or reproducing apparatus [8519]</p> <p>14. Video recording or reproducing apparatus, whether or not incorporating a video tuner [8521]</p> <p>15. Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521 [8522]</p> <p>16. Transmission apparatus for radio-broadcasting or television, whether or not incorporating</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>apparatus of heading 8535, 8536 or 8537.</p> <p>16. 8540 Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).</p> <p>17. 8541 Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; including photo voltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (led); mounted piezo-electric crystals”;</p>	<p>reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [8525]</p> <p>17. Radar apparatus, radio navigational aid apparatus and radio remote control apparatus [8526]</p> <p>18. Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock [8527]</p> <p>19. Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>18. 8542 Electronic integrated circuits.</p> <p>19. 8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</p> <p>20. 8546 Electrical insulators of any material.</p> <p>21. 8548 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</p>	<p>radio-broadcast receiver or sound or video recording or reproducing apparatus [8528]</p> <p>20. Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 [8529]</p> <p>21. Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) [8530]</p> <p>22. Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>heading 8512 or 8530 [8531]</p> <p>23. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables [8536]</p> <p>24. Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 [8537]</p> <p>25. Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arclamps [8539]</p> <p>26. Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter [8543]</p> <p>27. Insulated wire, cable All goods [8544]</p> <p>28. Brushes under 8545 20 00 and goods under 8545 (including arc lamp carbon and battery carbon) [8545]</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						29. Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material [8547]
86.	86 [Railway or tramway locomotives, rolling-stocks and parts thereof; railway or tramway track fixtures and	-	All goods not specified elsewhere, [5% with no refund of ITC accumulation] 1. 8601 Rail locomotives powered from an external source of	-	1. Refrigerated containers [8609] 2. Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
	fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds]		<p>electricity or by electric accumulators.</p> <p>2. 8602 Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof.</p> <p>3. 8603 Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.</p> <p>4. 8604 Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</p>		more modes of transport [8609]	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>5. 8605 Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).</p> <p>6. 8606 Railway or tramway goods vans and wagons, not self-propelled.</p> <p>7. 8607 Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.</p> <p>8. 8608 Railway or tramway track fixtures and fittings; mechanical (including electro-</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.			
87.	87 (Vehicles other than railway or tramway rolling-stocks, and parts and accessories thereof)	-	1. 8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	1. Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc) [8701] 2. Electrically operated vehicles, including two and three wheeled electric motor vehicles. 3. Bicycles and other cycles (including delivery tricycles), not motorised [8712], 4. Parts and accessories of bicycles and other	1. Cars for physically handicapped persons [8703] 2. Refrigerated motor vehicles [8704]	All goods not specified elsewhere. 1. 8702 Motor vehicles for the transport of ten or more persons, including the driver. 2. 8703 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				<p>cycles (including delivery tricycles), not motorised, of 8712 [8714]</p> <p>5. Self-loading or self-unloading trailers for agricultural purposes [87162000]</p> <p>6. Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles [8716 80]</p>		<p>cars [other than Cars for physically handicapped persons].</p> <p>3. 8704 Motor vehicles for the transport of goods [other than Refrigerated motor vehicles].</p> <p>4. 8705 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)</p> <p>5. 8706 Chassis fitted with engines, for the motor vehicles of</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>headings 8701 to 8705.</p> <p>6. 8707 Bodies (including cabs), for the motor vehicles of headings 8701 to 8705.</p> <p>7. 8708 Parts and accessories of the motor vehicles of headings 8701 to 8705.</p> <p>8. 8709 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</p> <p>9. 8710 Tanks and other armoured</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</p> <p>10. 8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</p> <p>11. 8714 Parts and accessories of vehicles of headings 8711 and 8713.</p> <p>12. 8715 Baby carriages and parts thereof.</p> <p>13. 8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						carts, rickshaws and the like); animal drawn vehicles]
88.	88 (Aircraft; spacecraft and parts thereof)	1. Spacecraft (including satellites) and suborbital and spacecraft launch vehicles [8802 60 00] 2. 8803 – Parts of goods of heading 8801	1. 8802 - Other aircraft (for example, helicopters, aeroplanes), other than those for personal use 2. 8803 – Parts of goods of heading 8802	-	1. Balloons and dirigibles, gliders and other non-powered aircraft [8801]. 2. Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof [8804]. 3. Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof [8805]	All goods not specified elsewhere. 1. 8802 – Aircrafts for personal use
89.	89 (Ships, boats and floating structures)	-	All goods not specified elsewhere. 1. 8901 Cruise ships, excursion boats, ferry-boats, cargo ships, barges	-	1. Vessels and other floating structures for breaking up [89080000]	1. Yachts and other vessels for pleasure or sports; rowing boats and canoes [8903] including floating structure used for casinos etc.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>and similar vessels for the transport of persons or goods.</p> <p>2. 8902 Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</p> <p>3. 8904 Tugs and pusher craft.</p> <p>4. 8905 Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.</p> <p>5. 8906 Other vessels, including warships and</p>			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			lifeboats other than rowing boats. 6. 8907 Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). 7. Any chapter – parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907			
90.	90 (Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof)	1. Hearing aids [9021].	1. Coronary stents and coronary stent systems for use with cardiac catheters. 2. Artificial kidney 3. Disposable sterilized dialyzer or microbarrier of artificial kidney 4. Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v)	1. Spectacle lenses, contact lens [9001] 2. Blood glucose monitoring system (Glucometer) and test strips. 3. Patent Ductus Arteriosus. 4. Mathematical calculating instruments and pantographs [9017]. 5. Drawing instruments, Other drawing and marking	1. [9001] Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	1. [9004] Goggles (other than corrective. 2. [9005] Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. 3. [9006] Photographic (other than cinematographic) cameras; photographic

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			<p>Brailers; and (vi) Artificial limbs</p> <p>5. Assistive devices, rehabilitation aids and other goods for disabled, specified in List 32 appended to notification No.12/2012- Customs, dated the 17th March, 2012 .</p>	<p>out instruments [9017].</p> <p>6. Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments [9018].</p> <p>7. Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus [9019].</p> <p>8. Other breathing appliances and gas masks, excluding</p>	<p>2. [9002] Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.</p> <p>3. [9003] Frames and mountings for spectacles, goggles or the like, and parts thereof.</p> <p>4. [9004] Spectacles, and the like, corrective, protective or other and goggles, corrective.</p> <p>5. 9024 Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical</p>	<p>flashlight apparatus and flashbulbs other than discharge lamps of heading 8539.</p> <p>4. [9007] Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</p> <p>5. [9008] Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</p> <p>6. 9009 – Blank in Tariff</p> <p>7. [9010] Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				<p>protective masks having neither mechanical parts nor replaceable filters [9020].</p> <p>9. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability [9021].</p> <p>10. Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or</p>	<p>properties of materials (for example, metals, wood, textiles, paper, plastics).</p> <p>6. 9025 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</p> <p>7. 9026 Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and</p>	<p>Chapter;</p> <p>negatoscopes; projection screens.</p> <p>8. [9011] Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection.</p> <p>9. [9012] Microscopes other than optical microscopes; diffraction apparatus.</p> <p>10. [9013] Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</p> <p>11. [9014] Direction finding compasses; other navigational</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light [9022].	8. apparatus of heading 9014, 9015, 9028 or 9032 9. 9027 Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes 9. 9028 Gas, liquid or electricity	12. [9015] Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders. 13. [9016] Balances of a sensitivity of 5 cg or better, with or without weights. 14. [9017] Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>supply or production meters, including calibrating meters therefor.</p> <p>10. 9029 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes.</p> <p>11. 9030 Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiatioin</p>	<p>15. 9022 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for other than medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light.</p> <p>16. 9023 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>12. 9031 Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</p> <p>13. 9033 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</p>	
91.	91 (Clocks and watches and parts thereof)	-	-	1. Braille watches [9101, 9102]	<p>1. 9103 Clocks with watch movements, excluding clocks of heading 9104.</p> <p>2. 9105 Other clocks</p> <p>3. 9109 Clock movements,</p>	<p>All goods not specified elsewhere.</p> <p>1. 9101 Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					complete and assembled. 4. 9114 Other clock parts].	or of metal clad with precious metal 2. 9102 Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101 3. 9104 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels 4. 9106 Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, timeregisters, time-recorders) 5. 9107 Time switches with clock or

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>watch movement or with synchronous motor</p> <p>6. 9108 Watch movements, complete and assembled</p> <p>7. 9110 Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements</p> <p>8. 9111 Watch cases and parts thereof</p> <p>9. 9112 Clock cases and cases of a similar type for other goods of this chapter, and parts thereof</p> <p>10. 9113 Watch straps, watch bands and watch bracelets, and parts thereof</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						11. 9114 Other watch parts].
92.	92 (Musical instruments; parts and accessories of such articles)	1. Indigenous handmade musical instruments	-	-	-	<p>Al goods not specified elsewhere.</p> <p>1. 9201 Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments</p> <p>2. 9202 Other string musical instruments (for example, guitars, violins, harps).</p> <p>3. 9203, 9204 – Blank in Tariff.</p> <p>4. 9205 Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs</p> <p>5. 9206 Percussion musical instruments</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>(for example, drums, xylophones, cymbols, castanets, maracas)</p> <p>6. 9207 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)</p> <p>7. 9208 Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments</p> <p>8. 9209 Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.]
93.	93 (Arms and ammunition; parts and accessories thereof)	-	-	-	<p>All goods not specified elsewhere</p> <p>1. Military weapons other than revolvers, pistols [9301].</p> <p>2. 9303 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition,</p>	<p>1. 9302 Revolvers and pistols, other than those of heading 9303 or 9304.</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>captive-bolt humane killers, line-throwing guns)</p> <p>3. 9304 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.</p> <p>4. 9305 Parts and accessories of articles of headings 9301 to 9304.</p> <p>5. 9306 Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</p> <p>6. 9307 Swords, cut lasses, bayonets, lances and similar arms and parts</p>	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					thereof and scabbards and sheaths therefor.	
94.	94 (Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings)	-	1. Kerosene pressure lantern [9405 50 31] 2. Parts of kerosene pressure lanterns including gas mantles [9405 91 00, 9405 92 00 or 9405 99 00]	1. Hurricane lanterns, Kerosene lamp/ lantern, petromax, glass chimney, accessories & components thereof [9405, 9405 50 31]. 2. LED lights or fixtures including LED lamps [9405]. 3. LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board) [9405]. 4. Coir products [except coir mattresses] [9404]. 5. Products wholly made of quilted textile materials [9404].	1. Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles [9402]. 2. Coir mattresses, cotton pillows, mattress and quilts [9404]. 3. 9406 Prefabricated buildings.	All goods not specified elsewhere. 1. 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof. 2. 9403 Other furniture and parts thereof 3. 9404 Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						4. 9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.
95.	95 (Toys, games and sports requisites; parts and accessories thereof)	-	-	1. Sports goods other than articles and equipments for general physical exercise [9506] 2. Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys] [9503].	1. Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [9503].	All goods not specified elsewhere. 1. 9501, 9502 – Balnk in Tariff. 2. 9504 Video games consoles and Machines 3. 9505 Festive, carnival or other entertainment articles, including

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				3. Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, etc. [9507 all goods].		<p>conjuring tricks and novelty jokes</p> <p>4. 9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools</p> <p>5. 9508 Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries].</p>
96.	96 (Miscellaneous manufactured articles)	<p>1. Slate pencils [9609] and chalk sticks.</p> <p>2. Slates [9610 00 00]</p>	1. Broomsticks and Muddhas made of sarkanda, phool bahari jhadoo (9603 10 00)]	<p>1. Combs, hair pins [9615 all goods]</p> <p>2. Pens [other than Fountain pens, stylograph pens] [9608].</p>	1. Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks [9606	<p>All goods not specified elsewhere.</p> <p>1. 9601 Worked ivory, bone, tortoise-shell, horn, antlers, coral,</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				<p>3. Pencils, crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk [9609].</p> <p>4. Sanitary towels, tampons, sanitary napkins, clinical diapers [9619 all goods].</p>	<p>21 00, 9606 22 00, 9606 29, 9606 30].</p> <p>2. 9603 Brushes (including brushes constituting parts of machines, appliances or vehicles), handoperated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)</p> <p>3. 9604 Hand sieves and hand riddles</p> <p>4. 9605 Travel sets for personal toilet, sewing or shoe or clothes cleaning</p> <p>5. 9607 Slide fasteners and parts thereof.</p>	<p>mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)</p> <p>2. 9602 Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin</p> <p>3. 9611 Date, sealing or numbering stamps, and the like (including devices for printing or embossing)</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					<p>6. 9608 Fountain pens, stylograph pens and other pens</p> <p>7. 9610 00 00 Boards, with writing or drawing surface, whether or not framed.</p> <p>8. 9612 Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.</p> <p>9. 9620 00 00 Monopods, bipods, tripods and similar articles.</p>	<p>labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks</p> <p>4. 9613 Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks</p> <p>5. 9614 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof</p> <p>6. 9616 Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations</p>

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						<p>7. 9617 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner</p> <p>8. 9618 Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing.</p>
97.	97 (Works of art, collectors' piece and antiques)	-	-	<p>All goods.</p> <p>1. 9701 Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</p>	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				<p>2. 9702 Original engravings, prints and lithographs.</p> <p>3. 9703 Original sculptures and statuary, in any material.</p> <p>4. 9704 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907.</p> <p>5. 9705 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</p>		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				6. 9706 Antiques of an age exceeding one hundred years.]		
98.	98 (Project imports, laboratory chemicals, passengers' baggage, personal importation, ship stores)	9803 – Passenger baggage	1. 9804 Specified Drugs and medicines [i.e. List, 1 of notification No.12/2012-Central Excise, dated 17.03.2012 and List 3, 4 of notification No.12/2012-Customs, dated 17.03.2012] intended for personal use.	1. 9804 Other Drugs and medicines intended for personal use.	All goods. 1. 9801 All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or	1. 9804 All dutiable articles intended for personal use

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					the substantial expansion of an existing unit, of a specified: industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above. 2. 9802 – Laboratory chemicals	

Note:

The rate structure for the following commodities is yet to be decided:

1. Biri wrapper leaves (tendu patta) – Ch. 14
2. Biscuits – Ch.19
3. Biris – Ch. 24
4. Textiles – Ch. 50 to 63
5. Footwear – Ch. 64
6. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin – Ch. 71
7. Power driven Agricultural, horticultural, forestry, poultry keeping or bee-keeping machinery, Harvesting or threshing machinery, machines for cleaning, sorting or grading, machinery used in milling industry and parts thereof [8432, 8433, 8436 and 8437]

GST Compensation Cess Rates for different supplies
[As per discussions in the GST Council Meeting held on 18th May, 2017]

The fitment of rates of goods were discussed today during the 14th GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the rates of GST Compensation Cess to be levied on certain goods. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes.

S. No.	Description of supply	Tariff heading, item, sub-heading, Chapter, of goods or service, as the case may be	Rate for GST Compensation Cess
(1)	(2)	(3)	(4)
1.	Pan Masala	2106 90 20	60%
	Aerated waters, containing added sugar or other sweetening matter or flavoured	2202 10	
2.	Aerated waters	2202 10 10	12%
3.	Lemonade	2202 10 20	12%
4.	Others	2202 10 90	12%
	Tobacco and Tobacco Products	24	
5.	Unmanufactured tobacco (without lime tube) – bearing a brand name	2401	71%
6.	Unmanufactured tobacco (with lime tube) – bearing a brand name	2401	65%
7.	Tobacco refuse, bearing a brand name	2401 30 00	61%
8.	Chewing tobacco (without lime tube)	2403 99 10	160%
9.	Chewing tobacco (with lime tube)	2403 99 10	142%
10.	Filter khaini	2403 99 10	160%
11.	Jarda scented tobacco	2403 99 30	160%
12.	Pan masala containing tobacco 'Gutkha'	2403 99 90	204%
	Cigarettes		
13.	Non- filter		
14.	Not exceeding 65 mm	2402 20 10	5% + Rs.1591 per thousand
15.	Exceeding 65 mm but not 70 mm	2402 20 20	5% + Rs.2876 per thousand
16.	Filter		
17.	Not exceeding 65 mm	2402 20 30	5% + Rs.1591 per thousand
18.	Exceeding 65 mm but not 70 mm	2402 20 40	5% + Rs.2126 per thousand

GST Compensation Cess Rates for different supplies
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Description of supply	Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be	Rate for GST Compensation Cess
(1)	(2)	(3)	(4)
19.	Exceeding 70 mm but not 75 mm	2402 20 50	5% + Rs.2876 per thousand
20.	Others	2402 20 90	5% + Rs.4170 per thousand
Other tobacco products			
21.	Cigar and cheroots	2402 10 10	21% or Rs. 4170 per thousand, whichever is higher
22.	Cigarillos	2402 10 20	21% or Rs. 4170 per thousand, whichever is higher
23.	Cigarettes of tobacco substitutes	2402 90 10	Rs.4006 per thousand
24.	Cigarillos of tobacco substitutes	2402 90 20	12.5% or Rs. 4,006 per thousand whichever is higher
25.	Other	2402 90 90	12.5% or Rs. 4,006 per thousand whichever is higher
26.	'Hookah' or 'gudaku' tobacco tobacco bearing a brand name	2403 11 00	72%
27.	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku'	2403 11 00	17%
28.	Other smoking tobacco not bearing a brand name.	2403 11 90	11%
29.	Smoking mixtures for pipes and cigarettes	2403 19 10	290%
30.	Other smoking tobacco bearing a brand name	2403 19 90	49%
31.	Other smoking tobacco not bearing a brand name	2403 19 90	57%
32.	“Homogenised” or “reconstituted” tobacco, bearing a brand name	2403 91 00	72%
33.	Preparations containing chewing tobacco	2403 99 20	72%
34.	Snuff	2403 99 40	72%
35.	Preparations containing snuff	2403 99 50	72%
36.	Tobacco extracts and essence bearing a brand name	2403 99 60	72%

GST Compensation Cess Rates for different supplies
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Description of supply	Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be	Rate for GST Compensation Cess
(1)	(2)	(3)	(4)
37.	Tobacco extracts and essence not bearing a brand name	2403 99 60	65%
38.	Cut tobacco	2403 99 70	20%
39.	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	2403 99 90	96%
40.	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	2403 99 90	89%
Others			
41.	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	2701	Rs.400 per tonne
42.	Lignite, whether or not agglomerated, excluding jet	2702	Rs.400 per tonne
43.	Peat (including peat litter), whether or not agglomerated	2703	Rs.400 per tonne
Motor Vehicles			
44.	Motor vehicles (10<persons <13)	8702	15%
45.	Small Cars (length < 4 m ; Petrol<1200 cc)	8703	1%
46.	Small Cars (length < 4 m ; Diesel < 1500 cc)	8703	3%
47.	Mid Segment Cars (engine < 1500 cc)	8703	15%
48.	Large Cars (engine > 1500 cc)	8703	15%
49.	Sports Utility Vehicles (length > 4m ; engine > 1500 cc; ground clearance > 170 mm)	8703	15%
50.	Mid Segment Hybrid Cars (engine < 1500 cc)	8703	15%
51.	Hybrid motor vehicles > 1500 cc	8703	15%
52.	Hydrogen vehicles based on fuel cell tech > 4m	8703	15%
53.	Motorcycles (engine > 350 cc)	8711	3%
54.	Aircrafts for personal use.	8802	3%
55.	Yacht and other vessels for pleasure or sports	8903	3%

ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

I. The following amendments / additions are required to be made to the aforesaid document:

1. In S.No.22,-

(i) In the Nil rate column, the entry “Tender coconut water put in unit container and bearing a registered brand name [2202 90 90]”, may be read as:

“Tender coconut water **other than** put in unit container and bearing a registered brand name [2202 90 90]”.

(ii) In 12% rate column, in the entry “Fruit pulp or fruit juice based drinks [2202 90 30]”, tariff item 2202 90 30 may be read as **2202 90 20**.

2. In S.No.85, in the 28% rate column, the entry “Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter [8543]” may be omitted. “8543 Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter” is already covered in the 18% rate column.

3. In the footnote below the Table which gives the list of goods for which the GST rates are yet to be decided by the GST Council, the following entries may be added:

(i) Cereals and flour put up in unit container and bearing a registered brand name.

(ii) Puja samagri including havan samagri will be under Nil category. However, the exact formulation for the same is yet to be finalised.

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
1.	7 (Edible vegetables, roots and tubers) For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.	0713 Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name].	0713 Dried leguminous vegetables, shelled, whether or not skinned or split, put up in unit container and bearing a registered brand name.	-	-	-
2.	10 (Cereals) For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.	-	All goods, put up in unit container and bearing a registered brand name, namely: 1. 1001 Wheat and meslin 2. 1002 Rye 3. 1003 Barley 4. 1004 Oats 5. 1005 Maize (corn) 6. 1006 Rice 7. 1007 Grain sorghum 8. 1008 Buckwheat, millet and canary seed; other	-	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
			cereals such as Jawar, Bajra, Ragi]			
3.	11 (Products of milling industry; malt; starches; inulin; wheat gluten) For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.	-	1. Flour [1101, 1102, 1105, 1106] Aata, maida, besan, etc., put up in unit container and bearing a registered brand name.	-	-	-
4.	14 (Vegetable plaiting materials; vegetable products, not elsewhere specified or included) For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.	-	-	-	1. 1404 Bidi wrapper leaves [under reverse charge].	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
5.	19 (Preparations of cereals, flour, starch or milk; pastrycooks' products) For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.	-	-	-	1. Biscuits – Sweet biscuits [1905 31 00] and other biscuits [1905 90 20]	-
6.	24 (Tobacco and manufactured tobacco substitutes) For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.	-	-	-	-	1. Biris
7.	36 (Explosives; pyrotechnic products; matches;	-	1. Handmade safety matches [3605 00 10], handmade matches mean "Matches, in or in	-	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
	pyrophoric alloys; certain combustible preparations) For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.		relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: - (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging.”			
8.	50 (Silk)	1. Silkworm laying, cocoon [5001] 2. Raw silk [5002] 3. Silk waste [5003]	1. Silk yarn [5004, 5005, 5006] 2. Woven fabrics of silk or silk waste [5007] [With no refund of ITC accumulation]	-	-	-
9.	51 (Wool, fine or coarse animal hair; horse	1. Wool, not carded or combed [5101]	1. Garnetted stock of wool or of fine or coarse	-	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
	hair yarn and woven fabric)	2. Fine or coarse animal hair, not carded or combed [5102] 3. Waste of wool or of fine or coarse animal hair [5103]	animal hair, shoddy wool [5104] 2. Wool and fine or coarse animal hair, carded or combed [5105] 3. Yarn of wool or of animal hair [5106, 5107, 5108, 5109, 5110] 4. Fabrics of wool or of animal hair [5111, 5112, 5113] [With no refund of ITC accumulation]			
10.	52 (Cotton)	1. Gandhi Topi, 2. Khadi yarn	1. Cotton [5201, 5203] 2. Cotton waste [5202] 3. Cotton sewing thread [5204] 4. Cotton yarn, other than khadi yarn [5205, 5206, 5207] 3. Cotton fabrics [5208, 5209, 5210, 5211, 5212] [With no refund of ITC accumulation]	-	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
11.	53 (Other vegetable textile fibres; paper yarn, woven fabrics of paper yarns)	1. Coconut, coir fibre [5305] 2. Jute fibres, raw or processed but not spun [5303]	1. All other vegetable fibres and yarns such as flax, true hemp, paper yarn, etc. [5301, 5302, 5303, 5305, 5306, 5307, 5308] 2. Fabrics of other vegetable textile fibres, paper yarn [5309, 5310, 5311] [With no refund of ITC accumulation]	-	-	-
12.	54 (Man-made filaments; strip the like of man-made textile materials)	-	1. Fabrics of manmade textile materials [5407, 5408] [With no refund of ITC accumulation]	-	1. Synthetic filament yarn such as nylon, polyester, acrylic, etc. [5402, 5404, 5406] 2. Artificial filament yarn such as viscose rayon, Cuprammonium, etc. [5403, 5405, 5406] 3. Sewing thread of manmade filaments [5401]	-
13.	55 (Manmade staple fibres)	-	1. Fabrics of manmade staple fibres [5512, 5513, 5514, 5515,	-	1. Synthetic or artificial filament tow [5501, 5502]	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
			5516] [With no refund of ITC accumulation]		2. Synthetic or artificial staple fibres [5503, 5504, 5506, 5507] 3. Waste of manmade fibres [5505] 4. Sewing thread of manmade staple fibres [5508] 5. Yarn of manmade staple fibres [5509, 5510, 5511]	
14.	56 (Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof)	-	-	All goods 1. 5601 Wadding of textile materials and articles thereof; such as Absorbent cotton wool. 2. 5602 Felt, whether or not impregnated, coated, covered or laminated. 3. 5603 Nonwovens, whether or not impregnated, coated, covered or laminated. 4. 5604 Rubber thread and cord , textile covered; textile yarn,	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				<p>and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics.</p> <p>5. 5605 Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread.</p> <p>6. 5606 Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock</p>		

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				<p>chenille yarn); loop wale-yarn.</p> <p>7. 5607 Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</p> <p>8. 5608 Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</p> <p>9. 5609 Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included.]</p>		
15.	57 (Carpets and other textile floor coverings)	-	-	<p>All goods</p> <p>1. 5701 Carpets and other textile floor coverings, knotted, whether or not made up.</p>	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				<p>2. 5702 Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.</p> <p>3. 5703 Carpets and other textile floor coverings, tufted, whether or not made up.</p> <p>4. 5704 Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</p> <p>5. 5705 Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom,</p>		

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				Cotton Rugs of handloom.]		
16.	58 (Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery)	-	1. Embroidery or zari articles , that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal, [5809, 5810]	All goods not specified elsewhere 1. 5801 Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806. 2. 5802 Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703. 3. 5803 Gauze, other than narrow fabrics of heading 5806. 4. 5804 Tulles and other net fabrics , not including woven, knitted or crocheted fabrics; lace in the	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				<p>piece, in strips or in motifs, other than fabrics of headings 6002 to 6006.</p> <p>5. 5805 Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</p> <p>6. 5806 Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</p> <p>7. 5807 Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</p>		

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				<p>8. 5808 Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</p> <p>9. 5809 Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal].</p> <p>10. 5810 Embroidery in the piece, in strips or</p>		

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				<p>in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]</p> <p>11. 5811 Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810.</p>		
17.	59 (Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use)	-	-	<p>All goods</p> <p>1. 5901 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth;</p>	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				<p>prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.</p> <p>2. 5902 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</p> <p>3. 5903 Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.</p> <p>4. 5904 Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.</p> <p>5. 5905 Textile wall coverings.</p> <p>6. 5906 Rubberised textile fabrics, other</p>		

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				<p>than those of heading 5902.</p> <p>7. 5907 Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</p> <p>8. 5908 Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.</p> <p>9. 5909 Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.</p> <p>10. 5910 Transmission or conveyor belts or belting, of textile material, whether or</p>		

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				<p>not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.</p> <p>11. 5911 Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton</p>		

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles.		
18.	60 (Knitted or crocheted fabrics)	-	1. All goods [with no refund of ITC accumulation]	-	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
19.	61 (Articles of apparel and clothing accessories, knitted or crocheted)	-	2. All goods of sale value not exceeding Rs. 1000 per piece	1. All goods of sale value exceeding Rs. 1000 per piece	-	-
20.	62 (Articles of apparel and clothing accessories, not knitted or crocheted)	-	3. All goods of sale value not exceeding Rs. 1000 per piece	2. All goods of sale value exceeding Rs. 1000 per piece	-	-
21.	63 (Other made up textile articles, sets, worn clothing and worn textile articles; rags)	1. Indian National Flag	All goods of sale value not exceeding Rs. 1000 per piece 1. 6301 Blankets and travelling rugs. 2. 6302.10 Bed linen, Knitted or crocheted, Toilet linen and kitchen linen, of terry towelling or similar terry fabrics. 3. 6303 Curtains (including drapes) and interior blinds; curtain or bed valances. 4. 6304 Other furnishing articles, excluding those of heading 9404; such as Bedspreads,	All goods of sale value exceeding Rs. 1000 per piece 1. 6301 Blankets and travelling rugs. 2. 6302.10 Bed linen, Knitted or crocheted, Toilet linen and kitchen linen, of terry towelling or similar terry fabrics. 3. 6303 Curtains (including drapes) and interior blinds; curtain or bed valances. 4. 6304 Other furnishing articles, excluding those of heading 9404; such as Bedspreads,	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
			<p>Counterpanes, Napkins, Pillow case and pillow slip, Table cloth and table cover, Towels, other than terry towel, Mosquito nets, Cushion covers</p> <p>5. 6305 Sacks and bags, of a kind used for the packing of goods.</p> <p>6. 6306 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</p> <p>7. 6307 Other made up articles, including dress patterns; such as Floor-cloths, dish-cloths, dusters and similar cleaning cloths, Life-jackets and Life-belts, Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table</p>	<p>Counterpanes, Napkins, Pillow case and pillow slip, Table cloth and table cover, Towels, other than terry towel, Mosquito nets, Cushion covers</p> <p>5. 6305 Sacks and bags, of a kind used for the packing of goods.</p> <p>6. 6306 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</p> <p>7. 6307 Other made up articles, including dress patterns; such as Floor-cloths, dish-cloths, dusters and similar cleaning cloths, Life-jackets and Life-belts, Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries,</p>		

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
			<p>cloths or serviettes, or similar textile articles, put up in packings for retail sale.</p> <p>8. 6309 Worn clothing and other worn articles.</p> <p>9. 6310 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</p>	<p>embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.</p> <p>8. 6309 Worn clothing and other worn articles.</p> <p>9. 6310 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</p>		
22.	64 (Footwear gaiters and the like; parts of such articles)	-	<p>1. Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.</p>	-	<p>All goods not specified elsewhere</p> <p>1. 6401 Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing,</p>	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
					<p>plugging or similar processes.</p> <p>2. 6402 Other footwear with outer soles and uppers of rubber or plastics.</p> <p>3. 6403 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</p> <p>4. 6404 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</p> <p>5. 6405 Other footwear.</p> <p>6. 6406 Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel</p>	

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
					cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
23.	71 (Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin)	<p>1. All goods of Chapter 71 [other than rough diamond (7102)] will attract 3%.</p> <p>7101 Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; Pearls, natural or cultured, temporarily strung for convenience of transport.</p> <p>7102 Diamonds, whether or not worked, but not mounted or set [other than rough diamonds].</p> <p>7103 Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience transport.</p> <p>7104 Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; Ungraded synthetic or reconstructed precious stones, temporarily strung for convenience of transport.</p> <p>7105 Dust and powder of natural or synthetic precious or semi - precious stones.</p> <p>7106 Silver (including silver plated with gold or platinum), unwrought or in semi - manufactured forms, or in powder form.</p> <p>7107 Base metals clad with silver, not further worked than semi – manufactured.</p> <p>7108 Gold (including gold plated with platinum) unwrought or in semi - manufactured forms, or in powder form.</p> <p>7109 Base metals or silver, clad with gold, not further worked than semi – manufactured.</p> <p>7110 Platinum, unwrought or in semi - manufactured form, or in powder form.</p> <p>7111 Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</p> <p>7112 Waste and scrap of precious metals, of metal clad with precious metal.</p> <p>7113 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</p> <p>7114 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</p> <p>7115 Other articles of precious metal or of metal clad with precious metal.</p> <p>7116 Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or re-constructed).</p> <p>7117 Imitation jewellery.</p>				

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
		7118 Coins. 2. Rough diamond [7102] will attract 0.25%.				
24.	84 (Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof) For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.	-	1. Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof [8437]	1. Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. [8432] 2. Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 [8433] 3. Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
				incubators and brooders [8436]		
25.	Any Chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey	Puja samagri namely,- (i) lobhan, (ii) mishri, (iii) batasha (iv) bura	-	-	-

GST RATE SCHEDULE FOR CERTAIN GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
		[proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika				
26.	Any Chapter [Supplies to Canteen Stores Department (CSD)]	1. 50% concession from applicable GST rate on supplies to Canteen Stores Department [with no concession from Compensation Cess], which will be refunded to the CSD [under section 55 of the CGST/SGST Act]. 2. Exemption from GST on supplies [sales] made by CSD to Unit Run Canteens and on supplies [sales] made by CSD or Unit Run Canteens to final consumer.				

ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

The following amendments / additions are required to be made to the aforesaid document:

1. In Chapter 15, in the 18% rate column, the part entry from 1517 relating to edible mixtures of vegetable fats or oils, that is “edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 [1517]” may be shifted to the 5% rate column [wherein all vegetable fats and vegetable oils at 5%]. [This will ensure that mixtures of two or more varieties of edible vegetable oils fall at 5%.]
2. In Chapter 29, in the 18% rate column, after the entry No 39 the following entries shall be inserted,
 - (i) “40 - 2939 Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
 - (ii) 41 - 2940 Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of headings 2937, 2938 or 2939
 - (iii) 42 - 2941 Antibiotics
 - (iv) 43 - 2942 Other organic compounds”All goods falling under chapter 29 [organic chemicals, being intermediates] are at 18%
[These were omissions]
3. In Chapter 31, in the 5% rate column, the entries “3101 Organic manure put up in unit containers and bearing a brand name” may be added. [3101 Organic manure other than put up in unit containers and bearing a brand name is at Nil]. [This was an omission.]
4. In Chapter 34, in the 28% rate column, the entry “3404 Artificial waxes and prepared waxes” may be omitted. These goods [being in the nature of intermediates] are covered in the 18% rate column. [By mistake it was appearing in 28% also.]
5. In Chapter 38, in the 18% rate column, for the entry No 18 the entry “3823 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols” shall be substituted. [There is typographical error in the description.]
6. In Chapter 40,
 - (i) in the 12% rate column, the entry “4 - Erasers [4016].” may be added.
 - (ii) in the 18% rate column, the entry No. 12 “Erasers [4016].” may be omitted. [Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners (7310 or 7326) and Pencils, crayons (9609) are at 12%].

ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

7. In Chapter 48, in the 18% rate column, for the part entry in 4811 i.e. for the words “[Other aseptic packaging paper and”, the words “[other than aseptic packaging paper]” shall be substituted. [Aseptic packaging paper 4811 is covered in the 12% rate column. There was a small mistake of missing word, than after other.]
8. In Chapter 69,-
 - (i) In the 28% rate column, the entry “6903 Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths” may be omitted [This entry is covered in the 18% rate column as all goods of 6903].
 - (ii) In the 28% rate column, the entry “6908 Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing” may be omitted [This tariff heading has been omitted from the Central Excise Tariff with effect from 01.01.2017. This entry is now covered in the entry 6907, which is also in the 28% rate column].
9. In Chapter 70,
 - (i) In the 18% rate column, in the entry against 7018, “Glass beads” may be omitted.
 - (ii) In the 5% rate column, the entry “7018 Glass beads” may be inserted.
[Glass beads are covered as part of “Embroidery or zari articles” in the 5% rate column under chapter 58.]
10. In Chapter 84,-
 - (i) In the Nil rate column, the entry “8445 Amber charkha” may be added.
 - (ii) In the 5% rate column, the entry “Hand pumps and parts thereof [8413, **8414 90**]” may be read as “Hand pumps and parts thereof [8413, **8413 91**]”.
 - (iii) In the 12% rate column the entry No 1 the words “Nuclear fuel elements” may be substituted by the words “fuel elements (cartridges), non-irradiated, for nuclear reactors”
 - (iv) In the 18% rate column, in entry No 1 the words “fuel elements (cartridges), non-irradiated, for nuclear reactors” may be omitted.
11. In the 18% rate column, after entry No 13 the entry “13A - machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [8422 20 00, 8422 30

ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

00, 8422 40, 8522 90]” shall be inserted. [These are capital goods and are not listed in the 18% rate column].

12. In Chapter 85,-

- (i) In the 5% rate column, after entry (c), the entry “(d) photo voltaic cells, whether or not assembled in modules or made up into panels” may be added [these cells and modules are renewable energy devices].
- (ii) Correspondingly, in the 18% rate column, the part entry from 8541, that is “including photo voltaic cells, whether or not assembled in modules or made up into panels” may be omitted.
- (iii) In the 12% rate column, the entry “8539 LED lamps” may be added [LED lamps, falling under 9405, are already at 12% rate.]

13. In Chapter 90, in the 18% rate column, the entry “9032 Automatic regulating or controlling instruments and apparatus” may be inserted [this entry is not listed in the 18% rate column].

14. In Chapter 91,-

- (i) In the 28% rate column, the entry “9110 Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements” may be omitted;
- (ii) In the 18% rate column, the entry “5 - 9110 Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements” may be added In the 28% rate column, the entry from 9112 relating to clock i.e. “9112 Clock cases, and parts thereof” may be omitted;
- (iii) In the 28% rate column, the entry from 9112 relating to clock i.e. “6 - 9112 Clock cases, and parts thereof” may be added;
[Clocks and their parts are at 18%].

15. In Chapter 95, in the 28% rate column the entry “9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools” may be substituted by the entry “9506 Articles and equipment for general physical exercise, gymnastics, athletics”. [Sports goods in general are at 12%].

16. In Chapter 96, in the 12% rate column, the entry “Pencils, crayons, pastels, drawing charcoals, writing or drawing chalks and tailor’s chalk [9609]” may be read as

ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 3rd June, 2017]

“Pencils, crayons, pastels, drawing charcoals and tailor’s chalk [9608, 9609]”
[propelling or sliding pencils are covered under 9608. Chalk sticks are at Nil].

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

I. Multilateral/Bilateral Commitments – Imports by Privileges Persons, Organizations, Authorities and Foreigners

S. No	Present Customs Notification No. and date	Gist of the notification
1	3/57 -Customs, dated 08.01.1957	1. Goods imported by Diplomatic missions in India and their families , their personal and household effects, etc are exempted from import duties.
2	121/2003 -Customs, dated 01.08.2003	All the equipments and consumable samples imported into India, by the Inspection Team of the Organization of Prohibition of Chemical Weapons, subject to the condition, inter alia, that such equipments shall be exported within six months of their import.
3	46/74 -Customs, dated 25.05.1974	Exemption to Pedagogic materials imported by educational institutions, etc. in pursuance of the Customs Convention on the temporary importation of pedagogic material, subject to the condition that the goods are re-exported within 6 months from the date of importation.
4	84/71 -Customs, dated 11.09.1971	Exemption to temporary import of Scientific equipments etc. by non-profit making scientific and educational institutions in pursuance of the Customs Convention on the temporary importation of scientific equipment, subject to the condition that the goods are re-exported within 6 months from the date of importation.
5	157/90 -Customs, dated 28.03.1990	Exemption to specified goods imported for display or use at specified event such as meetings, exhibition, fairs or similar show or display, etc. which is being held in public interest and is sponsored or approved by the GoI or the ITPO [Schedule II events] or events organised by other organisations [Schedule III events] subject to the condition, inter alia, that the goods are imported under ATA Carnet for temporary admission and the said goods are re-exported within a period of 6 months from the date of importation.
6	148/94 -Customs, dated 13.07.1994	Exemption to: (a) Foodstuffs, medicines, medical stores of perishable nature, clothing and blankets, imported by a charitable organization as free gift to it from abroad and meant for free distribution to the poor and the needy, (b) Goods imported by the Red Cross Society for purposes of relief to distressed persons, (c) Drugs, medicines and medical equipments required for the treatment of the victims of the Bhopal Gas Leak Disaster ,

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

		<p>(d) Goods imported by the Cooperative for Assistance and Relief Everywhere Incorporated (CARE) under the Agreement between the President of India and CARE. Supplies and equipments imported shall be re-exported when no longer required for the purposes and cannot be sold to a third party,</p> <p>(e) Goods imported into India for relief and rehabilitation purposes, in accordance with the terms of any agreement in force between the GoI and any foreign Government. These goods cannot be sold or otherwise disposed of in India except with the prior approval or subject to conditions as may be prescribed by the GoI.</p> <p>(f) Articles of food and edible material supplied as free gifts to the GoI by the agencies approved by the UNO or the EEC,</p> <p>(g) Articles donated to the GoI for use of defence personnel or donated to the National Defence Fund and dispatched by the Indian Mission in the country where they were donated,</p> <p>(h) Goods gifted or supplied free of cost under a bilateral agreement between the GoI and a Foreign Government.</p>
7	154/94 -Customs, dated 13.07.1994	<p>Exemption to:</p> <p>(a) Samples in accordance with the <u>International Convention to facilitate the importation of Commercial Samples and Advertising material drawn up at Geneva</u> and dated the 7th day of November, 1952,</p> <p>(b) Price lists supplied free of charge in accordance with the Convention mentioned above,</p> <p>(c) <u>Commercial samples upto Rs.3 lakh in value in case of gem and jewellery industry and Rs.1 lakh in case of any other industry, and not exceeding 50 units in number in a year</u>, imported as personal baggage by bona fide commercial travellers or businessmen or imported by post or air,</p> <p>(d) Prototypes of engineering goods imported as samples for executing or for use in connection with securing export orders subject to mutilation / re-export,</p> <p>(e) Bonafide commercial samples and prototypes of value upto Rs.10,000 and supplied free of charge.</p>
8	104/94 -Customs, dated 16.03.1994	Exemption to containers of durable nature subject to re-export within 6 months from the date of their importation.
9	22/2003 -Customs, dated 04.02.2003	<p>Exemption to:</p> <p>a) paper money; and</p> <p>b) wool, woollen fabrics and woollen apparels received as gifts by the Indian Red Cross.</p>

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

10	151/94 -Customs, dated 13.07.1994	<p>Exemption to:</p> <p>(a) <u>Fuel in the tanks</u> of the aircrafts of an Indian Airline or of the Indian Air Force subject to the condition, inter alia, that the quantity of the said fuel is equal to the quantity of the same type of fuel which was taken out of India in the tanks of the aircrafts of the same Indian Airline or of the Indian Air Force, and on which the duty of Customs, or Central Excise had been paid; and the rate of duty of customs (including the additional duty leviable under the said section 3) or the rate of duty of Central Excise, as the case may be, leviable on such fuel is the same at the time of the arrivals and departures of such aircrafts;</p> <p>(b) Lubricating oil, imported in the engines of any aircraft registered in India or of any aircraft of the Indian Air Force;</p> <p>(c) Specified goods imported by the United Arab Airlines which will be carried on individual aircraft for use in hangars and which are flown back on the same aircraft;</p> <p>(d) Aircraft equipment, engines and spare parts imported by the Air India International or the Indian Airlines having been borrowed by the aforesaid airlines for fitment to their aircraft from foreign airlines outside India or from the foreign manufacturers of the prime equipment subject to the condition, that the said goods are being imported for fitment and re-export; and the said goods are re-exported within one month from the date of their importation into India.</p>
11	130/2010 -Customs, dated 23.12.2010	<p>Exemption to printed ticket stocks, airway bills, any printed material which bears the insignia of the importing airline printed thereon including baggage tags, publicity material for distribution free of charge when imported into India by a designated airline.</p>
12	10/2014 -Customs, dated 12.05.2014	<p>Exemption to specified goods, when imported into India for display or use at any specified event specified subject to the condition, inter alia, that the specified event is being held in public interest and is sponsored or approved by the Government of India or the India Trade Promotion Organization; and that <u>the said goods are imported under an FICCI/TAITRA Carnet</u> issued in accordance with the Agreement between the India-Taipei Association in Taipei and the Taipei Economic and Cultural Center in India on the FICCI/TAITRA Carnet for the Temporary Admission of Goods signed on 20th March, 2013 and the Carnet is guaranteed by the Federation</p>

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

		of Indian Chamber of Commerce and Industry in India (hereinafter referred to as FICCI).
13	106/58 -Customs, dated 29.03.1958	Exemption to goods imported by the Vice President of India on appointment or during his tenure of office. a) Articles for personal use; b) Food, drink, tobacco for consumption of Vice-President's household c) articles for furnishing d) motor cars for Vice-President's use
14	207/89 -Customs, dated 17.07.1989	Exemption to foodstuffs and provisions (excluding fruit products, alcohol and tobacco) when imported into India by a person residing in India , not being a citizen of India subject to the condition, inter alia, that the CIF value of such goods imported in a year does not exceed Rs.1 lakh.
15	39/96 -Customs, dated 23.07.1996	Exemption to imports relating to defence and internal security forces. a) Medals and decorations imported directly by the GoI in the Ministry of Defence. b) Personal effects of the persons on duty out of India with the naval, military or air forces or with the Indian Navy or Central Para Military Forces if imported for delivery to the next of kin of such person if he dies or is wounded, is missing or is taken prisoner of war. c) Bona fide gifts from donors abroad when imported for the maintenance of war graves by an institution subject to certification by the Ministry of Defence. d) Imported stores purchased out of bonded stocks lying in a warehouse intended to be supplied free by the Government for the use of the crew of a ship of the Coast Guard Organization. e) Goods imported for trial, demonstration or training before any authority under the MoD or MHA in the GoI subject to certification by MoD or MHA and subject to the condition that the goods are re-exported within a period of 2 years from the date of importation. f) Goods imported by the National Technical Research Organization (NTRO). This exemption is valid till 31.12.2018.
16	153/94 -Customs, dated 13.07.1994	Exemption to: 1. Articles of foreign origin for repairs and return, 2. Theatrical equipment including costumes for use by a foreign theatrical company or dancing troupe and re-exported thereafter, 3. Photographic, filming, sound-recording and radio equipments, raw films, video tapes and sound recording tapes imported in public interest and has been sponsored by the GoI and subject to certification by the Ministry of I&B and subsequent re-export,

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

		4. Mountaineering equipments, materials, clothing, foodstuffs and provisions (excluding alcoholic drinks, cigarettes and tobacco), medical stores, imported by a mountaineering expedition and subject to re-export ,
17	51/96 -Customs, dated 23.07.1996	Exemption to research equipments imported by: (a) Public funded research institutions or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering College, other than a hospital, (b) Research institutions, other than a hospital, (c) Departments and laboratories of the Central Government and State Government, other than a hospital, (d) Regional Cancer Center (Cancer Institute), subject to, inter alia, registration with the DSIR.
18	8/2016 -Customs, dated 05.02.2016	Exemption to goods imported for display or use at specified event [fair, exhibition] subject to re-export within 6 months from the date of clearance of the imported goods.
19	326/83 -Customs, dated 23.12.1983	Exemption to: (a) Articles of gift received from any foreign government by Union or State Ministers and specified public servants and imported as baggage , (b) Articles of gift imported into India by a foreign dignitary, visiting India for any official purposes, as part of his baggage and to be gifted to Union or State Ministers and specified public servants.
20	146/94 -Customs, dated 13.07.1994	Exemption to: (a) Challenge Cups and Trophies awarded to an Indian team in connection with its participation in a tournament outside India and brought by it into India for being kept with an Official Sports Association, (b) Medals and trophies awarded to members of Indian teams for their participation in international tournaments or competitions outside India, (c) Prizes won by any member of an Indian Team if the team has participated in any international tournament or competition in relation to any sport or game, with the approval of the GoI in the Department of Youth Affairs and Sports, (d) Trophy when imported into India by the National Sports Federation recognized by the Central Government or any Sports Body for being awarded to the winning team in the international tournament including bilateral tournament and World Cup event to be held in India.

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

21	43/96 -Customs, dated 23.07.1996	Exemption to specified goods on which a manufacturing process was undertaken in India and which were exported out of India for carrying out further manufacturing process of coating, electroplating or polishing or a combination of one or more of these processes, as the case may be, when re-imported into India after completion of the said processes, from the customs duty leviable on the value of goods which were exported i.e. customs duty is leviable on the value of the fair cost of the said processes carried out abroad (whether such cost is actually incurred or not) and insurance and freight, both ways.
22	259/58 -Customs, dated 11.10.1958	Exemption to Challenge cups and trophies: (a) Which have been won by any unit of the Defence Forces in India or by a particular member or members of such unit in a competition; or (b) Which are being re-imported and which before being exported has been won by any such unit or member or members of a unit in a competition; or (c) Which have been sent by <u>donors</u> resident abroad for presentation to or competition among such units or members of such units.
23	271/58 -Customs, dated 25.10.1958 [Since superseded by Notification No. 17/2017-Cus dated 21-04-2017]	Exemption to articles re-imported by or along with a unit of the Army, the Navy or the Air force or a Central Para Military Force on the occasion of its return to India after a tour of service abroad subject to satisfaction of the Commissioner of Customs that these articles were exported by or along with such unit on the occasion of its departure from India on such tour.
24	174/66 -Customs, dated 24.09.1966	Goods not produced or manufactured in India, which are private personal property and which prior to their import into India have been exported therefrom and re-imported within three years from the date of export.
25	158/95 -Customs, dated 14.11.1995	Exemption to: (a) Goods manufactured in India and parts of such goods whether of Indian or foreign manufacture and re-imported into India for repairs or for reconditioning. (b) Goods manufactured in India and re-imported for reprocessing or refining or remaking. Subject to the condition, inter alia, that goods are re-imported within <u>one / three years from the date of export [10 years in the case of Nepal and Bhutan]</u> ; that goods are re-exported within 6 months of re-import, etc.
26	241/82 -Customs, dated 04.11.1982	Exemption to goods [on their re-import] not produced or manufactured in India and on which the duty of customs leviable has been paid at the time of their importation into

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

		<p>India and which were exported out of India for the execution of a contract approved by the Reserve Bank of India in connection with any commercial and industrial (including constructional) activities.</p> <p>In the case of goods on which any alterations, renovations, additions or repairs have been executed subsequent to their export, IGST will be payable on the value equal to the cost of such alterations, renovations, additions or repairs while the goods were abroad.</p>
27	94/96 -Customs, dated 16.12.1996	<p>Exemption to:</p> <ul style="list-style-type: none"> a) re-import of goods exported under claim of any export scheme [drawback, rebate, bond, DEEC or EPCG, DEPB], b) re-import of goods sent abroad for repairs etc. c) re-import of cut and polished precious and semi-precious stones sent abroad for some treatment [para 4A.20.1 of the FTP] d) Import of parts components of aircrafts replaced or removed during the course of maintenance in a SEZ. <p>For (a), for goods exported prior to 1st of July, the repayment will go to Centre in CVD account. For exports after 1st July, the IGST paid will be apportioned.</p>
28	134/94 -Customs, dated 22.06.1994	<p>Exemption to specified goods, when imported into India for carrying out repairs, reconditioning, reengineering, testing, calibration or maintenance (including service), subject to the condition, inter alia, that</p> <ul style="list-style-type: none"> a) the repairs, reconditioning, reengineering, testing, calibration or maintenance (including service) as the case may be, is undertaken in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962), and b) the goods repaired, reconditioned, reengineered, tested, calibrated or maintained (including service) as the case may be, are exported and are not cleared outside the Unit.
29	26/2011 -Customs, dated 01.03.2011	<p>Exemption to:</p> <ul style="list-style-type: none"> (a) Works of art including statuary and pictures intended for public exhibition in a museum or art gallery; (b) Works of art namely memorials of a public character intended to be put up in a public place including, materials used or to be used in their construction, whether worked or not; (c) Antiques intended for public exhibition in a public museum or national institution;

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

30	273/58 -Cusoms, dated 25.10.1958	Exemption to re-import of unclaimed postal articles which were originally posted in India and re-imported as unclaimed, refused or redirected.
31	117/61 -Customs, dated 13.10.61	Exemption to engines and parts of aircraft, when re-imported into India after having been exported, from the customs duty leviable on the value of goods which were exported [customs duty is leviable on the cost of repair], which includes the charges paid for the materials as well as for labour, insurance and freight) in the following cases:- (a) Engines and certain specified parts which fail abroad and are re-imported. (b) Engines or certain specified parts sent abroad as a stand-by for replacement of a defective one and subsequently brought back to India in the same condition without being installed on an aircraft. (c) Engines and certain specified parts lent by an Indian company to a foreign Company.
32	26/62 -Customs, dated 19.02.1962	Exemption to catering cabin equipments and food and drink on re-importation by the aircrafts of the Indian Airlines Corporation from foreign flights subject to the condition that the goods were not taken on board at any foreign port or place.
33	26/62-Customs, dated 19.02.1962	Exemption to catering cabin equipments and food and drink on re-importation by the aircrafts of the Indian Airlines

II. Exemption for goods in transit to and from Nepal Bhutan [land locked countries] Notification No 38/96 –Customs.

S. No.	Gist of the notification
1	Goods imported; a) from foreign country for the purpose of exports to Bhutan or Nepal; b) from Bhutan or Nepal into India for exports to foreign Country.

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

III. Miscellaneous exemptions - Notification No. 12/2012-Customs.

S. No.	Chapter/ Heading /Subheading / tariff item	Description of goods	IGST Rate
414.	85 or any other Chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	Nil
415.	85 or any other Chapter	Photographic, filming, sound recording and radio equipment, raw films, video tapes and sound re- cording tapes of foreign origin, if imported into India after having been exported therefrom	Nil
418.	85 or any other Chapter	Goods imported for being tested in specified test centres	Nil
448A	8802 (except 8802 60 00 that is space craft)	All goods [aircrafts, helicopters etc.]	Nil
449.	88 or any other Chapter	The following goods, namely :- (a) Satellites and payloads; (b) Scientific and technical instruments, apparatus, equipments (including computers and computer software), accessories, parts, components, spares, tools, mock ups and modules, raw materials and consumables required for launch vehicles and for satellites and payloads (c) Ground equipment brought for testing of (a)	Nil
518.	Any Chapter	Used <i>bona fide</i> personal and household effects belonging to a deceased person	Nil
519.	Any Chapter	Goods imported through postal parcels, packets and letters, the CIF value of which is not more than one thousand rupees per consignment	Nil
520.	Any Chapter	Archaeological specimens, photographs, plaster casts or antiquities, intended for exhibition for public benefit in a museum managed by the Archaeological Survey of India or by a State Government	Nil
357A.	84 or any other Chapter	Goods specified in List 34 required in connection with: (a) petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India	5% This will apply to domestic supplies also.

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

		Limited on nomination basis, (b) petroleum operations undertaken under specified contracts (c) petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy (d) petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP) (e) coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	
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IV. Exemption from IGST on imports by a SEZ unit or SEZ developer for authorized operations

V. Exemption from IGST from bonafide passenger baggage and transfer of residence

S. No	Chapter/Heading	Item covered
1	9803	Exemption from IGST 1. on goods imported by a passenger or a member of a crew in his baggage. [Does not apply to motor vehicles, alcoholic beverages, tobacco and tobacco products] 2. on goods imported by a person of India origin on his return to India [Transfer of Residence Notification No 26/2016-Customs] 3. on one lap top imported by a passenger of 18 years or more age [Notification No. 11/2004-Customs]

REVISED GST RATE FOR CERTAIN GOODS

[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of goods	Earlier GST rate approved by the GST Council	Revised GST Rate approved by the GST Council
1.	0506, 0507 90	Bones and horn cores, bone grist, bone meal, etc.; hoof meal, horn meal, etc.	5%	0%
2.	0801	Cashew nut	12%	5%
3.	0801	Cashew nut in shell	12%	5% [under reverse charge]
4.	0806	Raisin	12%	5%
5.	1104	Cereal grains hulled	5%	0%
6.	1702	Palmyra jaggery	18%	0%
7.	20 [All goods]	Preparations of vegetables, fruits, nuts or other parts of plants, including pickle, murabba, chutney, jam, jelly	18%/12%	12%
8.	2103, 2103 00, 2103 90 90	Ketchup & Sauces [other than curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasonings], Mustard sauces	18%	12%
9.	2103 90 10, 2103 90 30, 2103 90 40	Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasonings	28%	18%
10.	2106	Bari made of pulses including mungodi	18%	12%
11.	2201 90 10	Ice and snow	12%	5%
12.	2501	Salt, all types	5%	0%
13.	27	Bio gas	12%	5%
14.	28	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	12%	0%
15.	30	Insulin	12%	5%
16.	29, 30, 3302	(i) Menthol and menthol crystals, (ii) Peppermint (Mentha Oil), (iii) Fractionated / de-terpenated mentha oil (DTMO), (iv) De-mentholised oil (DMO), (v) Spearmint oil, (vi) Mentha piperita oil	18%	12%

REVISED GST RATE FOR CERTAIN GOODS

[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of goods	Earlier GST rate approved by the GST Council	Revised GST Rate approved by the GST Council
17.	3304 20 00	Kajal [other than kajal pencil sticks]	28%	Nil
18.	3304 20 00	Kajal pencil sticks	28%	18%
19.	3307	Agarbatti	12%	5%
20.	3407	Dental wax	28%	18%
21.	3822	All diagnostic kits and reagents	18%	12%
22.	3926	Plastic beads	28%	12%
23.	3926 90 99	Plastic Tarpaulin	28%	18%
24.	4202	(i) School satchels and bags other than of leather or composition leather; (ii) Toilet cases [4202 12 10]; (iii) Hand bags and shopping bags of artificial plastic material [4202 22 10], of cotton [4202 22 20], of jute [4202 22 30], vanity bags [4202 22 40]; (iv) Handbags of other materials excluding wicker work or basket work [4202 29 10].	28%	18%
25.	4820	Exercise books and note books	18%	12%
26.	4823	Kites	12%	5%
27.	4903	Children's' picture, drawing or colouring books	12%	Nil
28.	57	Coir mats, matting and floor covering	12%	5%
29.	65 [All goods]	Headgear and parts thereof	28%	18%
30.	6703	Human hair, dressed, thinned, bleached or otherwise worked	28%	0%
31.	68	Fly ash blocks	28%	12%
32.	6810 11 90	Pre cast Concrete Pipes	28%	18%
33.	6906	Salt Glazed Stone Ware Pipes	28%	18%
34.	7015 10	Glasses for corrective spectacles and flint buttons	18%	12%
35.	71	Rough precious and semi-precious stones	3%	0.25%
36.	7607	Aluminium foil	28%	18%

REVISED GST RATE FOR CERTAIN GOODS

[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of goods	Earlier GST rate approved by the GST Council	Revised GST Rate approved by the GST Council
37.	8215	Spoons, forks, ladles, skimmers, cake servers, fish knives, tongs	18%	12%
38.	8308	All goods, including hooks and eyes	28%	18%
39.	84	Pawan Chakki that is Air Based Atta Chakki	28%	5%
40.	84	Fixed Speed Diesel Engines	28%	12%
41.	4011	Rear Tractor tyres and rear tractor tyre tubes	28%	18%
42.	8708	Rear Tractor wheel rim, tractor centre housing, tractor housing transmission, tractor support front axle	28%	18%
43.	8423 & 9016	Weighing Machinery [other than electric or electronic weighing machinery]	28%	18%
44.	8443	Printers [other than multifunction printers]	28%	18%
45.	8482	Ball bearing, Roller Bearings, Parts & related accessories	28%	18%
46.	8504	Transformers Industrial Electronics	28%	18%
47.	8504	Electrical Transformer	28%	18%
48.	8504	Static Convertors (UPS)	28%	18%
49.	8521	Recorder	28%	18%
50.	8525	CCTV	28%	18%
51.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.	28%	12%
52.	8528	Set top Box for TV	28%	18%
53.	8528	Computer monitors not exceeding 17 inches	28%	18%
54.	8539	Electrical Filaments or discharge lamps	28%	18%
55.	8544	Winding Wires	28%	18%
56.	8544	Coaxial cables	28%	18%
57.	8544 70	Optical Fiber	28%	18%
58.	8472	Perforating or stapling machines (staplers), pencil sharpening machines	28%	18%
59.	8715	Baby carriages	28%	18%
60.	9002	Intraocular lens	18%	12%
61.	9004	Spectacles, corrective	18%	12%

REVISED GST RATE FOR CERTAIN GOODS

[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of goods	Earlier GST rate approved by the GST Council	Revised GST Rate approved by the GST Council
62.	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers)	28%	18%
63.	9403	Bamboo furniture	28%	18%
64.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	28%	12%
65.	9506	Swimming pools and padding pools	28%	18%
66.	9603 10 00	Muddhas made of sarkanda and phool bahari jhadoo	5%	0%
67.	9704	Postage or revenue stamps, stamp-post marks, first-day covers, etc.	12%	5%
68.	9705	Numismatic coins	12%	5%
69.	4823 90 11, 8472, 9101, 9102, 9021	Braille paper, braille typewriters, braille watches, hearing aids and other appliances to compensate for a defect or disability [These goods are covered in List 32 appended to notification No.12/2012-Customs, dated 17.03.2012 and are already at 5% GST rate (Chapter 90)]	-	5%

IGST Exemption under GST

[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

I. Bilateral Commitments – Imports under Agreement between India and Pakistan / Bangladesh for regulation of Bus Service

S. No.	Notification	Gist of the notification
1.	No.4/99-Customs, dated 08.01.1999	1. Passenger bus; and 2. Spares, fuel and consumables for the passenger bus imported under the Agreement between India and Pakistan for regulation of Bus Service between New Delhi and Lahore or under the Agreement between India and Bangladesh for regulation of Bus Service between Calcutta and Dhaka. These imports will be exempt from IGST.

II. Technical Exemptions for Temporary import/Re-Import

S. No.	Notification	Gist of the notification
1.	No.40/2015-Customs, dated 21.07.2015	Import of Diamonds for Certification / Grading & Re-export in terms of Para 4.42 of the FTP 2015-20 , by the agencies mentioned in Para 4.42 of FTP, without payment of all Customs duties after executing bond with Customs. These imports will be exempt from IGST.
2.	No.9/2012-Customs, dated 09.03.2012	An exporter (with annual export turnover of Rs 5 crore for each of the last three years) may export cut & polished diamonds (each of 0.25 carat or above) to specified testing agencies/laboratories abroad [as mentioned under paragraph 4.74 of the Handbook of Procedures] for testing . On their re-import [within 3 months from the date of export] such cut and polished diamonds are exempt from customs duties [BCD, CVD and SAD]. These imports will be exempt from IGST.
3.	No exemption at present	Inter-state movement of any mode of conveyance between distinct persons as defined under section 25(4) of the Central Goods and Services Tax Act, 2017, including i. Trains ii. Buses iii. Trucks iv. Tankers v. Trailers vi. Vessels vii. Containers a) Carrying goods or passengers or both; or b) For repairs and maintenance, [except in cases where such movement is for further supply of the same conveyance]

IGST Exemption under GST

[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

S. No.	Notification	Gist of the notification
		<p>shall be treated neither as a supply of goods or supply of service and therefore, not be leviable to IGST.</p> <p>However, applicable CGST/SGST/IGST, as the case may be, shall be leviable on repairs and maintenance done.</p>

REVISED THRESHOLD LIMIT FOR COMPOSITION LEVY

[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

Sub section (1) of section 10 read with sub-section (2) of the same section of the Central Goods and Services Tax Act, 2017 [CGST Act] provides that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed Rs.50 lakh, may opt to pay, in lieu of the tax payable by him, an amount calculated at the rate of:

1. 1% of turnover in State or turnover in Union Territory in case of a manufacturer;
2. 2.5% of turnover in State or turnover in Union Territory in case of persons engaged in making supplies referred to in Paragraph 6(b) of Schedule II to the CGST Act; and
3. 0.5% of turnover in State or turnover in Union Territory in case of other suppliers.

2. The said sub-section also provides that the said limit may be increased upto Rs.1 crore on the recommendations of the GST Council.

3. The GST Council, in its meeting held on 11th June, 2017, has recommended increase in the aforesaid turnover limit for Composition Levy for CGST and SGST purposes from Rs.50 lakh to Rs.75 lakh in respect of all eligible registered persons, referred to in the aforesaid sub-section. However, whether the same increased turnover limit for Composition levy will apply in case of Special Category States or not will be decided in the next GST Council meeting.

**RECOMMENDATIONS REGARDING THE COMPOSITION LEVY AND GST
RATE ON CERTAIN GOODS**

[As per discussions in the 17th GST Council Meeting held on 18th June, 2017]

I. The Turnover Limit for the Composition Levy:

1. The GST Council, in its meeting held on 11th June, 2017, had recommended increase in the turnover limit for Composition Levy for CGST and SGST purposes from Rs.50 lakh to Rs.75 lakh for all eligible registered persons. However, no clear view was taken as to whether or not this increased turnover limit will apply in case of Special Category States.
2. In its meeting held on 18th June, 2017, the GST Council has recommended that the turnover limit for Composition Levy for CGST and SGST purposes shall be Rs.50 lakh in respect of the following Special Category States namely:
 1. Arunachal Pradesh,
 2. Assam,
 3. Manipur,
 4. Meghalaya,
 5. Mizoram,
 6. Nagaland,
 7. Sikkim,
 8. Tripura, and
 9. Himachal Pradesh.
3. The Council has also recommended that in case of Uttarakhand, the turnover limit for Composition Levy for CGST and SGST purposes will be Rs.75 lakh.
4. For the State of Jammu & Kashmir the turnover limit for the Composition levy will be decided in due course.

II. Manufacturers of goods who will not be eligible for Composition Levy:

The GST Council has also recommended that manufacturers of the following goods shall not be eligible for the Composition Levy:

S. No.	Classification (Tariff item / Chapter)	Description
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	Tobacco and manufactured tobacco substitutes

III. GST RATE ON CERTAIN GOODS:

1. The GST Council also recommended that the GST rate on dried singhada and makhana will be 5%.
