

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%

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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%

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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%

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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%
