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.	Chapter	Nil	5%	12%	18%	28%
No.	_					
1.	1	All goods other	-	Live horses [01012100,	-	-
	(Live animals)	than live horses		010129]		
		[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]				



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
	2 (Meat and edible meat offal)	All goods other than in frozen state and put up in unit containers. [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	-	1. All goods in frozen state and put up in unit containers [0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209] 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] 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]	-	



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
		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.	(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.	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	-	-	-



S.	Chapter	Nil	5%		12%	18%	28%
No.							
		2. 0302		Fish,			
		Fish, fr	· ·				
		or chill	<i>'</i>	oked fish,			
		excluding f		or not			
			and cooked b				
		other fish m					
		of head		flours,			
		0304	meals and				
		3. 0304	fish, fit f				
		Fish fill					
		and other f					
		meat (whet					
		or not mince					
		fresh	or salted or	•			
		chilled.	crustacean				
		4. 0306	cooked by	-			
		Crustaceans		_			
		whether	in water, fro z				
		shell or r					
		live, fresh					
		chilled;	pellets	of			
		crustaceans,					
		shell, cool		-			
		by steaming		Molluscs,			
		by boiling					
		water, chille					
		5. 0307 Mollus	·	· ·			
		whether	in aquatic inv				
		shell or r	other	than			



S. Chapter Nil 5% 12% 18% 28%	
No.	



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	_					
		other than put	4. 0404 Whey,			
		up in unit	whether or not			
		containers and	concentrated or			
		bearing a	containing added			
		registered	sugar or other			
		brand name.	sweetening matter;			
		7. 0409 Natural	products consisting			
		honey, other	of natural milk			
		than put up in	constituents,			
		unit container	whether or not			
		and bearing a				
		registered	sugar or other			
		brand name.	sweetening matter,			
			not elsewhere			
			specified or			
			included.			
			5. Chena or paneer put			
			up in unit container			
			and bearing a			
			registered brand			
			name [0406].			
			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,			



S.	Chapter	Nil	5%	12%	18%	28%
No.						
			whether or not containing added sugar or other sweetening matter. 7. 0409 Natural honey, put up in unit container and bearing a registered brand name. 8. 0410 Edible products of animal origin, not elsewhere specified or included.			
5.	5 (Products of animal origin, not elsewhere specified or included)	 Human hair, unworked, whether or not washed or scoured; waste of human hair [0501] Semen including frozen semen [0511] 	elsewhere 1. 0502 Pigs', hogs' or boars'	-	-	-



S.	Chapter	Nil	5%	12%	18%	28%
lo.	•					
			(other than fish),			
			whole and pieces			
			thereof, fresh,			
			chilled, frozen,			
			salted, in brine, dried			
			or smoked.			
			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			
			5. 0506 Bones			
			and horn-cores,			
			unworked, defatted,			
			simply prepared (but			
			not cut to shape),			
			treated with acid or			
			gelatinised; powder			



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
			and waste of these			
			products.			
			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.			
			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.			
			8. 0509 – blank in tariff			



S.	Chapter	Nil	5%	12%	18%	28%
No.	o a a a a a a a a a a a a a a a a a a a	- 1		== , v	20,0	
			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.			
			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.			
6.	6	1. All goods	-	-	_	-
	(Live trees and	6				
	other plants;					



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



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
		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>				
		shelled,				
		whether or not				
		skinned or				
		split.				
		12. 0714 Manioc,				
		arrowroot,				
		salep,				
		Jerusalem				
		artichokes,				
		sweet potatoes				



S.	Chapter	Nil	5%	12%	18%	28%
No.						
		and similar				
		roots and				
		tubers with				
		high starch or				
		inulin content,				
		fresh or				
		chilled; sago				
		pith.				
_						
8.	8	Fresh fruits other	1. 0802 Dried	Dry fruits	-	-
	(Edible fruit and	than in frozen state	areca nuts, whether			
	nuts; peel of	or preserved	or not shelled or	2. 0801 Brazil		
	citrus fruit or		peeled,.	nuts and cashew		
	melons)	1. 0801		nuts , fresh or dried ,		
		Coconuts,	All goods, other than dry	whether or not		
		fresh or dried,	fruits, in frozen state or	shelled or peeled.		
		whether or not	preserved.	3. 0802 Other		
		shelled or	1 0011	nuts, dried , whether		
		peeled.	1. 0811 Fruit and	or not shelled or		
		2. 0802 Other	nuts, uncooked or	peeled, such as		
		nuts, <u>fresh</u> such	cooked by steaming	Almonds, Hazelnuts		
		as Almonds,	or boiling in water,	or filberts (Coryius		
		Hazelnuts or	frozen, whether or	spp.), walnuts,		
		filberts	not containing added	Chestnuts (Castanea		
		(Coryius spp.),	sugar or other	spp.), Pistachios ,		
		walnuts,	sweetening matter.	Macadamia nuts,		
		Chestnuts	2. 0812 Fruit and	Kola nuts (Cola		
		(Castanea	nuts, provisionally	spp.), other than		
		spp.),	preserved (for	areca nuts.		



S.	Chapter	Nil	5%	12%	18%	28%
No.	F	_ ,		,,		
1		Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts. 3. 0803 Bananas, including plantains, fresh or dried 4. 0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh. 5. 0805 Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit,	solutions), but unsuitable in that state for immediate consumption. 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.	figs, pineapples, avocados, guavas, mangoes and mangosteens, dried .		



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
		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.				
		11.0814 Peel of				
		citrus fruit or				
		melons				
		(including				



S.	Chapter	Nil	5%	12%	18%	28%
No.		watermelons), fresh .				
9.	(Coffee, tea, mate and spices) Mate a bitter infusion of the leaves of a South American shrub.		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.	-	-	



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	F					
10.	10	All goods [other	-	-	-	-
	(Cereals)	than those put up				
		in unit container				
		and bearing a				
		registered brand				
		name].				
		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 cereals				
		such as Jawar,				
		Bajra, Ragi]				





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



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
		otherwise	whether or not			
		cooked,	shelled or broken.			
		whether or no	ot 3. 1203 Copra			
		shelled o	or 4. 1204 Linseed,			
		broken.	whether or not			
		3. 1204 Linseed	l, broken.			
		whether or no	ot 5. 1205 Rape or			
		broken.	colza seeds, whether			
		4. 1205 Rape of	or not broken.			
		colza seeds	s, 6. 1206 Sunflower			
		whether or no	seeds, whether or not			
		broken.	broken.			
		5. 1206	7. 1207 Other oil			
		Sunflower	seeds and oleaginous			
		seeds, whether	r fruits (i.e. Palm nuts			
		or not broken.	and kernels, cotton			
		6. 1207 Other of	il seeds, Castor oil			
		seeds an	,			
		oleaginous	seeds, Mustard			
		fruits (i.e. Palr	,			
		nuts an	`			
		kernels, cotto				
		seeds, Casto	, 114			
		oil seeds	· · · · · · · · · · · · ·			
		Sesamum	Mango kernel, Niger			
		seeds, Mustar				
		seeds,	whether or not			
		Saffower	broken.			
		(Carthamus				



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



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



S.	Chapter	Nil	5%	12%	18%	28%
No.		similar forage products, whether or not in the form of pellets 1214].				
13.	(Lac; gums, resins and other vegetable saps and extracts)	1. Lac and Shellac [1301]	 1. 1301 Natural gums, resins, gumresins 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	1. Betel leaves	All goods not specified	-	1. Indian katha	-
	(Vegetable plaiting materials; vegetable products, not elsewhere	[14049040]	elsewhere 1. 1401 Vegetable materials of a kind used primarily for plaiting (for		[14049050]	



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.	(Animal and vegetable fats and oils and their cleavage products;	-	Vegetable fats and oils [1507 to 1516] 2. 1507 Soyabean 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	-



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



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





S.	Chapter	Nil	5%	12%	18%			28	0/0
No.									
16.	16	-	-	All goods	-				-
	(Preparations of								
	meat, of fish or of			1. 1601 Sausages and					
	crustaceans,			similar products, of					
	molluscs or other			meat, meat offal or					
	aquatic			blood; food					
	vertebrates)			preparations based on					
				these products.					
				2. 1602 Other					
				prepared or preserved					
				meat, meat offal or					
				blood.					
				3. 1603 Extracts					
				and juices of meat,					
				fish or crustaceans, molluscs or other					
				molluses or other aquatic invertebrates.					
				4. 1604 Prepared or					
				preserved fish; caviar					
				and caviar substitutes					
				prepared from fish					
				eggs.					
				5. 1605 Crustaceans,					
				molluses and other					
				aquatic invertebrates					
				prepared or preserved.					
17.	17	1. Cane jaggery	1. Beet sugar, cane	-	1. Refined	sugar	1.	Molasses	[1703]
	(Sugar and sugar	(gur) [1701]	sugar, khandsari		containing	added			gum / bubble
	confectionery)		sugar [1701]		flavouring	or		gum	and white



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



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

S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
19.	19 (Preparations of cereals, flour, starch or milk; pastrycooks' products)	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] 2. Pappad, by whatever name it is known, except when served for consumption [1905] 3. Bread (branded or otherwise), except when served for	for the preparation of bread, pastry and other baker's wares [1901] 2. Pizza bread [1905] 3. Seviyan (vermicelli) [1902] 4. Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls,		 Preparations for infant use, put up for retail sale [1901] 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] Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [1904] Waffles and wafers other than coated with chocolate or containing chocolate [1905 32] Pastries and cakes [1905 90 10] 	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. 2. Waffles and wafers coated with chocolate



S. No.	Chapter	Nil	5%	12%	18%	28%
NO.		consumption and pizza bread [1905]				or containing chocolate [1905 32]
20.	20 (Preparations of vegetables, fruits, nuts or other parts of plants)			1. All goods of 2009 i.e. fruit juices, vegetable juices 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.]	 2001 Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. 2002 Tomatoes prepared or preserved 	-



S.	Chapter	Nil	5%	12%	18%	28%
No.						
					5. 2005 Other	
					vegetables prepared	
					or preserved	
					otherwise than by	
					vinegar or acetic acid,	
					not frozen, other than	
					products of heading	
					2006.	
					6. 2006 Vegetables,	
					fruit, nuts, fruit-peel	
					and other parts of	
					plants, preserved by	
					sugar (drained, glacé	
					or crystallised).	
					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.	
					8. 2008 Fruit,	
					nuts and other	
					edible parts of	
					plants, otherwise	
					prepared 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%
140.					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





S.	Chapter	Nil	5%	12%	18%	28%
No. 22.	22	1. Water [other		1. Ice and snow [2201	Diabetic foods; other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form. All goods not specified	Other non-alcoholic
22.	(Beverages, spirit and vinegar)	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		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]	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,	beverages [2202 90 90] 2. Aerated waters, containing added sugar or other sweetening matter or flavoured [2202 10]



S.	Chapter	Nil	5%	12%	18%	28%
No.						
		brand name				
		[2202 90 90]				
23.	23	1. Aquatic feed,	All goods not specified	-	-	-
	(Residues and	poultry feed &	elsewhere			
	waste from the	cattle feed,				
	food industries;	including	1. 2301 Flours,			
	prepared animal	grass, hay &	meals and pellets,			
	fodder)	straw,	of meat or meat			
		supplement &	offal, of fish or of			
		husk of pulses,	crustaceans,			
		concentrates &	molluscs or other			
		additives,	aquatic			
		wheat bran &	invertebrates, unfit			
		de-oiled cake	for human			
		[2302, 2304,	consumption;			
		2305, 2306, ,	greaves.			
		2309]	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			



S.	Chapter	Nil	5%	12%	18%	28%
No. 24.	24	-	refers to deposits of dead yeast 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] 1. Tobacco leaves	-	-	1. All goods not
	(Tobacco and manufactured tobacco substitutes)		[under reverse charge]			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]	 Marble and travertine, other than blocks [2515 12 20, 2515 12 90] Granite, other than blocks [2516] Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
			4. 2504 Natural			form of clinkers
			graphite.			[2523]
			5. 2505 Natural			
			sands of all kinds,			
			whether or not			
			coloured, other than			
			metal bearing sands			
			of Chapter 26.			
			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.			
			7. 2507 Kaolin			
			and other kaolinic			
			clays, whether or not			
			calcined.			
			8. 2508 Other			
			clays (not including			
			expanded clays of			
			heading 6806),			
			andalusite, kyanite			
			and sillimanite,			



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
			whether or not			
			calcined; mullite;			
			chamotte or dinas			
			earths.			
			9. 2509 Chalk.			
			10. 2510 Natural			
			calcium phosphates,			
			natural aluminium			
			calcium phosphates			
			and phosphatic			
			chalk.			
			11. 2511 Natural			
			barium sulphate			
			(barytes); natural			
			barium carbonate			
			(witherite), whether			
			or not calcined, other			
			than barium oxide of			
			heading 2816.			
			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.			



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
			13. 2513 Pumice			
			stone; emery; natural			
			corundum, natural			
			garnet and other			
			natural abrasives,			
			whether or not heat-			
			treated.			
			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.			
			15. 2515 Ecaussine and			
			other calcareous			
			monumental or			
			building stone;			
			alabaster [other]			
			than marble			
			Marble and			
			travertine]			
			16. 2516 Porphyry,			
			basalt, sandstone			
			and other			
			monumental or			
			building stone,			



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
			whether or not			
			roughly trimmed or			
			merely cut, by			
			sawing or otherwise,			
			into blocks or slabs			
			of a rectangular			
			(including square)			
			shape.			
			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			



S.	Chapter	Nil	5%	12%	18%	28%
No.						
			powder of stones			
			heading 2515 or			
			2516 whether or not			
			it treated.			
			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.			
			19. 2518 10 dolomite,			
			Not calcined or			
			sintered			
			20. 2519 Natural			
			magnesium			
			carbonate			
			(magnesite); fused			
			magnesia; dead-			
			burned (sintered)			
			magnesia, whether			
			or not containing			
			small quantities of			
			other oxides added			



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
			before sintering;			
			other magnesium			
			oxide, whether or			
			not pure.			
			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.			
			22. 2521 Limestone			
			flux; limestone and			
			other calcareous			
			stone, of a kind used			
			for the manufacture			
			of lime or cement.			
			23. 2522 Quicklime,			
			slaked lime and			
			hydraulic lime, other			
			than calcium oxide			
			and hydroxide of			
			heading 2825.			
			24. 2524 Asbestos.			



S.	Chapter	Nil	5%	12%	18%	28%
No.						
			25. 2525 Mica,			
			including splitting;			
			mica waste.			
			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.			
			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			
			28. 2529 Feldspar;			
			leucite, nepheline			
			and nepheline			
			syenite; fluorspar.			
			29. 2530 Mineral			
			substances not			



S.	Chapter	Nil	5%	12%	18%	28%
No.						
			elsewhere specified			
			or included.			
26.	26	-	All ores and	-	All goods not specified	-
	(Ores, slag and		concentrates [2601 to		elsewhere, that is other	
	ash)		2617]		slag, dross, ash and	
			1. 2601 Iron ores		residues [2619, 2620,	
			and concentrates,		2621]	
			including roasted			
			iron pyrites		1. 2619 Slag, dross	
			2. 2602 Manganese		(other than	
			ores and		granulated slag),	
			concentrates,		scalings and other	
			including		waste from the	
			ferruginous		manufacture of iron	
			manganese ores and		or steel.	
			concentrates with a		2. 2620 Slag, ash and	
			manganese content		residues (other than	
			of 20% or more,		from the manufacture	
			calculated on the dry		of iron or steel)	
			weight.		containing metals,	
			3. 2603 Copper		arsenic or their	
			ores and		compounds.	
			concentrates.		3. 2621 Other slag and	
			4. 2604 Nickel		ash, including	
			ores and		seaweed ash (kelp);	
			concentrates.		ash and residues from	
			5. 2605 Cobalt		the incineration of	
			ores and		municipal waste.	
			concentrates.			



3%



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
			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), Xylole (xylenes), Naphthelene	1. Avgas [2710]



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



No. and other gaseous hydrocarbons [2705] and ATF, not in GST] 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 Propane, Capetion 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	S.	Chapter	Nil	5%	12%	18%	28%
and other gaseous hydrocarbons [2705] and ATF, not in GST] 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 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	1	•					
hydrocarbons [2705] and ATF, not in GST] 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 Propane, 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, Hindustan petroleum Corporation Limited or Bharat Petroleum				and other gaseous		than petrol, Diesel	
GST] 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 Bropane, 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, Hindustan petroleum Corporation Limited or Bharat 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 Propane, Liquefied Propane, Liquefied Protested 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							
gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Propane, 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						9. 2711 Petroleum	
nydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Propane, 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						gases and other	
as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, 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							
Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Propane, 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						hydrocarbons, such	
butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Propane, 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							
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							
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							
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							
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							
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							
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							
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							
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							
domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum							
or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum							
exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum							
(NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum							
by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum							
Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum						` /	
Hindustan petroleum Corporation Limited or Bharat Petroleum							
Corporation Limited or Bharat Petroleum							
or Bharat Petroleum							
						Corporation	
Limited,]							



S.	Chapter	Nil	5%	12%	18%	28%
No.	-					
					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.	
					5. 2713 Petroleum	
					coke, petroleum	
					bitumen and other	
					residues of petroleum	
					oils or of oils	
					obtained from	
					bituminous minerals.	
					6. 2714 Bitumen	
					and asphalt, natural;	
					bituminous or oil	
					shale and tar sands;	
					asphaltites and	
					asphaltic rocks.	
					7. 2715 Bituminous	
					mixtures based on	
					natural asphalt, on	
					natural bitumen, on	



S.	Chapter	Nil	5%	12%	18%	28%
S. No. 28.	28 (Inorganic chemicals)	Nil	1. Thorium oxalate 2. Enriched KBF4 (enriched potassium fluroborate) 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]	 Medicinal grade hydrogen peroxide [2847] Anaesthetics [28] Potassium Iodate [28] Iodine [2801 20] Micronutrients, which are covered 	petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). 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	-
				manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985 6. Dicalcium phosphate (DCP) of animal feed grade conforming to IS	included). 4. 2804 Hydrogen, rare gases and other nonmetals. 5. 2805 Alkali or	





S.	Chapter	Nil	5%	12%	18%	28%
lo.	•					
					13. 2813 Sulphides of	
					non-metals;	
					commercial	
					phosphorus	
					trisulphide.	
					14. 2814 Ammonia,	
					anhydrous or in	
					aqueous solution.	
					15. 2815 Sodium	
					hydroxide (caustic	
					soda); potassium	
					hydroxide (caustic	
					potash); peroxides of	
					sodium or potassium.	
					16. 2816 Hydroxide and	
					peroxide of	
					magnesium; oxides,	
					hydroxides and	
					peroxides, of	
					strontium or barium.	
					17. 2817 Zinc	
					oxide; zinc peroxide.	
					18. 2818 Artificial	
					corundum, whether	
					or not chemically	
					defined; aluminium	
					oxide; aluminium	
					hydroxide.	



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



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



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



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



S.	Chapter	Nil	5%	12%	18%	28%
0.	•					
					isotopes (including	
					the fissile or fertile	
					chemical elements	
					and isotopes) and	
					their compounds;	
					mixtures and residues	
					containing these	
					products.	
					44. 2846 Compounds,	
					inorganic or organic,	
					of rare-earth metals,	
					of yttrium or of	
					scandium or of	
					mixtures of these	
					metals.	
					45. 2847 Hydrogen	
					peroxide, whether or	
					not solidified with	
					urea.	
					46. 2848 Phosphides,	
					whether or not	
					chemically defined,	
					excluding	
					ferrophosphorus.	
					47. 2849 Carbides,	
					whether or not	
					chemically defined.	
					48. 2850 Hydrides,	
					nitrides, azides,	



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



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



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



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



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



S.	Chapter	Nil	5%	12%	18%	28%
No.						
					their anhydrides,	
					halides, peroxides	
					and peroxyacids;	
					their halogenated,	
					sulphonated, nitrated	
					or nitrosated	
					derivatives.	
					20. 2919	
					Phosphoric esters	
					and their salts,	
					including	
					lactophosphates;	
					their halogenated,	
					sulphonated, nitrated	
					or nitrosated	
					derivatives.	
					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.	
					22. 2921 Amine-	
					function compounds.	



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



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



S.	Chapter	Nil		5	%	12%	18%	28%
No.	Chapter	1 111			, 0	1270	1070	2070
1100							natural concentrates),	
							derivatives thereof	
							used primarily as	
							vitamins, and	
							intermixtures of the	
							foregoing, whether or	
							not in any solvent.	
							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.	
							39. 2938 Glycosides,	
							natural or reproduced	
							by synthesis, and	
							their salts, ethers,	
							esters and other	
20	20	1 11	D1 1	1 4 1	II	A 11 1 4 'C' 1	derivatives.	
30.	30	1. Human			or Human	All goods not specified	=	-
	(Pharmaceutical	and	its	Blood	Vaccines	elsewhere	gum	
	products)			[3002, 3	UUD]			



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



S.	Chapter	Nil	5%	12%	18%	28%
No.						
			8. Formulations	biotechnological		
			manufactured	processes; toxins,		
			from the bulk	cultures of micro-		
			drugs specified in	organisms		
			List 1 of notification	(excluding yeasts)		
			No.12/2012-Central	and similar products		
			Excise, dated the			
			17th March, 2012,	(excluding goods of		
			dated the 17th	heading 30.02, 30.05		
			March, 2012.	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		
				Ayurvaedic, Unani,		
				Siddha,		
				homoeopathic or		
				Bio-chemic systems		
				medicaments.		
				4. 3004 Medicaments		
				(excluding goods of		
				heading 30.02, 30.05		



S.	Chapter	Nil	5%	12%	18%	28%
No.				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		
				Ayurvaedic, Unani,		
				homoeopathic		
				siddha or Bio-		
				chemic systems		
				medicaments, put		
				up for retail sale.		
				5. 3005 Wadding,		
				gauze, bandages and		
				similar articles (for		
				example, dressings,		
				adhesive plasters,		
				poultices),		
				impregnated or coated with		
				pharmaceutical		
				substances or put up		



S.	Chapter	Nil	5%	12%	18%	28%
No.				in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. 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,		



S.	Chapter	Nil	5%	12%	18%	28%
No.	_					
				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]	 Fountain pen ink [3215] 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





S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					brightening agents or	
					as luminophores,	
					whether or not	
					cemically defined	
					5. 3205 Colour	
					lakes; preparations as	
					specified in Note 3 to	
					this Chapter based on	
					colour lakes.	
					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.	
					7. Prepared pigments,	
					prepared opacifiers,	
					prepared colours,	
					vitrifiable enamels,	
					glazes, engobes	
					(slips), liquid lustres,	
					and other similar	



S.	Chapter	Nil	5%	12%	18%	28%
No.	33	1. Kumkum,		1. Tooth powder [3306	preparations of a kind used in ceramic, enamelling or glass industry [3207] 8. 3211 Prepared driers. 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 10. 3215 Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. 1. 3301Essential oils	All goods not specified
	(Essential oils	Bindi, Sindur,		10 10]	(terpeneless or not),	elsewhere
	and resinoids,	Alta [3304]		-0 -01	including concretes	2250



S.	Chapter	Nil	5%	12%	18%	28%
No.	1					
	perfumery,			2. Agarbatti and other	and absolutes;	1.3303 Perfumes and
	cosmetic or toilet			odoriferous	resinoids; extracted	toilet waters.
	preparations)			preparations which	oleoresins;	2.3304 Beauty or make-
				operate by burning	concentrates of	up preparations and
				[3307 41 00]	essential oils in fats,	preparations for the care
					in fixed oils, in waxes	of the skin (other than
					or the like, obtained	medicaments),
					by enfleurage or	including sunscreen or
					maceration; terpenic	sun tan preparations;
					by-products of the	manicure or pedicure
					deterpenation of	preparations.
					essential oils;	3.3305 Preparations for
					aqueous distillates	use on the hair such as
					and aqueous	Shampoos, Hair
					solutions of essential	lacquers, Hair cream,
					oils; such as essential	Hair dyes (natural,
					oils of citrus fruit,	herbal or synthetic)
					essential oils other	[except Hair oil -3305
					than those of citrus	9011, 3305 90 19]
					fruit such as	4. 3306 Preparations for
					Eucalyptus oil, etc.,	oral or dental hygiene,
					Flavouring essences	including and powders;
					all types (including	yarn used to clean
					those for liquors), Attars of all kinds in	between the teeth
					fixed oil bases.	(dental floss), in individual retail
					2. 3302 Mixtures of	
					odoriferous	packages [except dentifrices –
					substances and	denunices –
					substances and	



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

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



S.	Chapter	Nil	5%	12%	18%	28%
No.	0 p 00.2	- \ 			2070	20,70
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 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.



S.	Chapter	Nil	5%	12%	18%	28%
No.						
						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
						4. 3404 Artificial waxes
						and prepared waxes.
						5. 3405 Polishes and
						creams, for footwear,



S.	Chapter	Nil	5%	12%	18%	28%
No.						francitras floors
						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
						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



S.	Chapter	Nil	5%	12%	18%	28%
No.						preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
35.	35 (Aluminoidal substances; modified starches; glues; enzymes)	-			All goods 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;	-



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					other glues of animal	
					origin, excluding	
					casein glues of	
					heading 3501 [3503]	
					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]	
					5. Dextrins and other	
					modified starches	
					(for example,	
					pregelatinised or	
					esterified starches);	
					glues based on	
					starches, or on	
					dextrins or other	
					modified starches	
					[3505].	
					6. Prepared glues and	
					other prepared	
					adhesives, not	
					elsewhere specified	
					or included; products	



S.	Chapter	Nil	5%	12%	18%	28%
No.					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]. 7. Enzymes, prepared enzymes [3507]	
36.	36 (Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations)	_	1. Handmade safety matches [3605 00 10]	_	 Propellant powders [3601]. Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators [3603]. Matches [3605] 	All goods not specified elsewhere 1. 3602



S.	Chapter	Nil	5%	12%	18%	28%
No.						1 ' 1 1 C C'11'
						kind used for filling or
						refilling cigarette or similar lighters.
37.	37.			1. 3701 Photographic	All goods not specified	sililiai lighters.
37.		-	-	plates and film for	elsewhere	
	(Photographic or cinematographic			x-ray for medical	eisewhere	
	goods)			use.	1. 3701 Photographic	
	goods)			2. Photographic plates	plates and film in	
				and films including	the flat, sensitised,	
				cinematographic	unexposed, of any	
				film [3705, 3706];	material other than	
				such as Children's	paper, paperboard or	
				films certified by the	textiles; instant print	
				Central Board of	film in the flat,	
				Film Certification to	sensitised,	
				be "Children's	unexposed, whether	
				Film", Documentary	or not in packs; such	
				Shorts, and Films	as Instant print film,	
				certified as such by	Cinematographic	
				the Central Board of	film (other than for x-	
				Film Certification,	ray for Medical use).	
				News Reels and		
				clippings,	film in rolls,	
				Advertisement	sensitised,	
				Shorts, and Films,	unexposed, of any	
				Teaching aids	material other than	
				including film strips	paper, paperboard or	
				of educational	textiles; instant print	
				nature.	film in rolls,	



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



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 semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures [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.	Chapter	Nil	5%	12%	18%	28%
No.					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 alphaterpineol as the main constituent [3805]. 6. Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums [3806] 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]	paint or varnish removers. 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. 5. 3820 Antifreezing preparations and prepared de-icing fluids.



S.	Chapter	Nil	5%	12%	18%	28%
No.	_					
					8. Insecticides,	
					rodenticides,	
					fungicides,	
					herbicides, anti-	
					sprouting products	
					and plant-growth	
					regulators,	
					disinfectants and	
					similar products	
					[3808]	
					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]	
					10. Pickling preparations	
					for metal surfaces;	
					fluxes and other	
					auxiliary	
					preparations for	
					soldering, brazing or	



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					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]	
					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]	
					12. Reaction initiators,	
					reaction accelerators	
					and catalytic	
					preparations, not	



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					elsewhere specified	
					or included. [3815]	
					13. Refractory cements,	
					mortars, concretes	
					and similar	
					compositions, other	
					than products of	
					heading 3801 [3816]	
					14. Mixed alkylbenzenes	
					and mixed	
					alkylnaphthalenes,	
					etc. [3817]	
					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.	
					16. Prepared culture	
					media for the	
					development or	
					maintenance of	
					micro-organisms	
					(including viruses	
					and the like) or of	



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					plant, human or	
					animal cells [3821].	
					17. Diagnostics or	
					laboratory reagents,	
					etc. [3822]	
					18. Industrial monobolic	
					fatty acids, acid oils	
					from refining;	
					industrial fatty	
					alcohols [3823]	
					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	



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					tension reducing	
					agents (3824 90 17),	
					Water treatment	
					chemicals (3824 90	
					22), Stencil	
					correction fluid (3824	
					90 24), Precipitated	
					Silica (3824 90 25)	
					[3824].	
					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.]	
					21. Biodiesel and	
					mixtures thereof, not	
					containing or	
					containing less than	
					70% by weight of	
					petroleum oils and	
					oils obtained from	
					bituminous minerals	
					[3826].	



S.	Chapter	Nil	5%	12%	18%	28%
No.						
39.	39 (Plastics and	1. Plastic bangles	-	1. Feeding bottles.	All goods not specified elsewhere	1. Floor coverings of plastics, whether or
39.		1. Plastic bangles		1. Feeding bottles.	elsewhere 1. Primary polymers [all goods falling under 3901 to 3913] 2. Ion exchangers based	_
					8. Articles for conveyance or packing of goods, etc.	
					of plastics [3923]	



S.	Chapter	Nil	5%	12%	18%	28%
No.	_				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]	
40	40	1 0 1			10. PVC Belt Conveyor (3926 90 10)]	
40.	(Rubber and	1. Condoms and contraceptives	1. Natural rubber, balata, gutta-percha,	1. Latex Rubber Thread [4007]	elsewhere	tyres, of rubber used
	articles thereof)	[4014]	guayule, chicle and similar natural gums,	2. Surgical rubber gloves or medical	1. 4002 Synthetic	in motor cars, buses or lorries, aircraft, motor
			in primary forms or in plates, sheets or	examination rubber gloves [4015]	derived from oils, in	cycles etc [4011] [other than of a kind
			strip [4001] 2. Toy balloons made	3. Nipples of feeding bottles [4014]	plates, sheets or strip;	used on/in bicycles, cycle -rickshaws and
			of natural rubber latex [4016]		mixtures of any product of heading	three wheeled powered cycle
			3. Pneumatic tyres or inner tubes, of		4001 with any product of this	rickshaws.]



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



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



S. No.	Chapter	Nil	5%	12%	18%	28%
					belting, of vulcanised	
					rubber.	
					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</u>	
					contraceptives,	
					Rubber	
					contraceptives, male	
					(condoms), Rubber	
					contraceptives,	
					female (diaphragms),	
					such as cervical	
					<u>caps</u>].	
					11. 4015 Articles	
					of apparel and	
					clothing accessories	
					(including gloves,	
					mittens and mitts),	
					for all purposes, of	
					vulcanised rubber	
					other than hard	



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



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



S. No.	Chapter	Nil	5%	12%	18%	28%
110.			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.	[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, suitcases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun



S.	Chapter	Nil	5%	12%	18%	28%
No.						
						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
						3. 4203 Articles of
						apparel and clothing
						accessories, of leather
						or of composition
						leather.
						4204 Blank in Tariff.



S.	Chapter	Nil	5%	12%	18%	28%
No.						 4. 4205 Other articles of leather or of composition leather. 5. 4206 Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.
43.	(Furskin and artificial fur; manufacturers thereof)		<u>-</u>	-	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. 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	articles of furskin.



S.	Chapter	Nil	5%	12%	18%	28%
No.					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)	 Firewood or fuel wood [4401] 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,	[4403] 2. Wood sawn or chipped [4407] 3. All goods [other than for match splints] [4408]	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,



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



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
				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.		
				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		



S.	Chapter	Nil	5%	12%	18%	28%
No.						
	45 (Cork and articles	-	-	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] 1. 4501 Natural cork,	All goods not specified	-
	(Cork and articles of cork)			raw or simply prepared.	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	



S.	Chapter	Nil	5%	12%	18%	28%
No.					as Corks and Stoppers, Shuttlecock cork bottom. 4. 4504 Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.]	
st or pl m B	Manufactures of traw, of esparto	-	-	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		-



S.	Chapter	Nil	5%	12%	18%	28%
No.				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.		
				articles of footali.		
47.	47	-	-	All goods	-	-
	[Pulp of wood or					
	of other fibrous			1. 4701		
	cellulosic material;			Mechanical wood pulp.		
	recovered (waste			2. 4702 Chemical		
	and scrap) paper			wood pulp,		
	or paperboard]			dissolving grades.		
				3. 4703 Chemical		
				wood pulp, soda or		
				sulphate, other than dissolving grades.		
				4. 4704 Chemical		
				wood pulp, sulphite,		
				other than dissolving		
				grades.		



S. No.	Chapter	Nil	5%	12%	18%	28%
140.				 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]



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



S. No.	Chapter	Nil	5%	12%	18%	28%
110.					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	
					5. 4812 Filter	
					blocks, slabs and	
					plates, of paper pulp.	
					6. 4813 Cigarette	
					paper, whether or not	
					cut to size or in the	
					form of booklets or	
					tubes.	
					7. 4815 – Blank in	
					Tariff	
					8. 4816 Carbon	
					paper, self-copy	
					paper and other	
					copying or transfer	



S. No.	Chapter	Nil	5%	12%	18%	28%
No.					papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes. 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]. 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	



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					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.	
					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	



S.	Chapter	Nil	5%	12%	18%	28%
No.						
					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].	
					12. 4821 Paper or	
					paperboard labels	
					of all kinds, whether	
					or not printed.	
					13. 4822 Bobbins,	
					spools, cops and	
					similar supports of	
					paper pulp, paper or	
					paperboard (whether	
					or not perforated or	
					hardened).	
					14. 4823 Other	
					paper, paperboard,	
					cellulose wadding	
					and webs of	
					cellulose fibres, cut to	
					size or shape; other	
					articles of paper pulp,	
					paper, paperboard,	



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
		similar charts of all		reproductions on		
		kinds, including		sensitised paper and		
		atlases, wall maps,		carbon copies of the		
		topographical		foregoing.		
		plans and globes,		4. 4907 Unused		
		printed.]		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.		
				5. Transfers		
				(decalcomanias)		
				[4908]		
				6. 4909 Printed or		
				illustrated		
				postcards; printed		
				cards bearing		
				personal greetings,		
				messages or		
				announcements,		



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
				whether or not		
				illustrated, with or		
				without envelopes or		
				trimmings.		
				7. 4910 Calendars of		
				any kind, printed,		
				including calendar		
				blocks.		
				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		



S.	Chapter	Nil	5%	12%	18%	28%
No.	-					
				similar purposes reproduced with the aid of computer or any other devices.		
	adgear and sthereof)	-		-	 Safety headgear such as helmets [6506 10] 6504 Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. 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. 	elsewhere [other than helmets, textile head gears] 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.



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



No. 67. 67. 67. 67. 67. 67. 67. 67. 67. 67	No.	P	Nil	5%	12%	18%	28%
67. (Prepared (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 feather or of down - artificial flowers; articles of human hair) 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 of human hair not				- / -	,		
included.		(Prepared feathers and down and articles made of feather or of down - artificial flowers; articles of human			of birds with their feathers or down, feathers, parts of feathers, down and articles thereof [6701		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



S.	Chapter	Nil	5%	12%	18%	28%
No.	Chapter	1 111	270	12/0	1070	2070
68.	68	-	-	Sand lime bricks	1. 6804 Millstones,	All goods not specified
	(Articles of stone,			2. Fly ash bricks.	grindstones, grinding	
	plaster, cement,			_	wheels and the like,	
	asbestos, mica or				without frameworks,	1. 6801 Setts,
	similar material)				for grinding,	curbstones and
					sharpening,	flagstones, of natural
					polishing, trueing or	
					cutting, hand	2. 6802 Worked
					sharpening or	monumental or
					polishing stones, and	S
					parts thereof, of	(except slate) and
					natural stone, of	
					agglomerated natural	
					or artificial abrasives,	6801; mosaic cubes
					or of ceramics, with	· · · · · · · · · · · · · · · · · · ·
					or without parts of	`
					other materials	whether or not on a
					2. 6805 Natural or	<i>U'</i>
					artificial abrasive	,
					powder or grain, on a	
					base of textile	of natural stone
					material, of paper, of	
					paperboard or of other materials.	,
					other materials, whether or not cut to	and alabaster, of
					shape or sewn or	/
					1	3. 6803 Worked slate
					such as Abrasive	
					cloths, Emery or	of agglomerated slate.
					Ciouis, Effici y Of	or aggroriferated state.



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



S. No.	Chapter	Nil	5%	12%	18%	28%
S. No.	Chapter	Nil	5%	12%	18%	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. 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



S. No.	Chapter	Nil	5%	12%	18%	28%
						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.
						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.
						11. 6815 Articles of stone
						or of other mineral
						substances (including
						carbon fibres, articles
						of carbon fibres and
						articles of peat), not



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



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	Chapter	1411	370	12/0	10 / 0	28 / 0
						of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. 10. 6910 Ceramic sinks, wash basins, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. 11. 6913 Statuettes and other ornamental ceramic articles. 12. 6914 Other ceramic articles.
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]	 Glasses for corrective spectacles [7015 10] 7001 Cullet and other waste and scrap of glass; glass in the mass. 7002 Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. 	elsewhere



S.	Chapter	Nil	5%	12%	18%	28%
No.					 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. 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). 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 	glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. 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. 4. 7006 Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.



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

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



S.	Chapter	Nil	5%	12%	18%	28%
No.					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; multicellular 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.	-



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					2. 7202 Ferro-	
					alloys.	
					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	
					4. 7204 Ferrous	
					waste and scrap;	
					remelting scrap	
					ingots of iron or steel.	
					5. 7205 Granules	
					and powders, of pig	
					iron, spiegeleisen,	
					iron or steel.	
					6. 7206 Iron and	
					non-alloy steel in	
					ingots or other	
					primary forms	
					(excluding iron of	
					heading 7203).	



S.	Chapter	Nil	5%	12%	18%	28%
No.						
					7. 7207 Semi-	
					finished products of	
					iron or non-alloy	
					steel.	
					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.	
					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.	
					10. 7210 Flat-	
					rolled products of	
					iron or non-alloy	
					steel, of a width of	
					600 mm or more,	
					clad, plated or coated.	
					11. 7211 Flat-	
					rolled products of	
					iron or non-alloy	
					steel, of a width of	



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					less than 600 mm, not	
					clad, plated or coated.	
					12. 7212 Flat-	
					rolled products of	
					iron or non-alloy	
					steel, of a width of	
					less than 600 mm,	
					clad, plated or coated.	
					13. 7213 Bars and	
					rods, hot-rolled, in	
					irregularly wound	
					coils, of iron or non-	
					alloy steel.	
					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.	
					15. 7215 Other bars	
					and rods of iron or	
					non-alloy steel.	
					16. 7216 Angles,	
					shapes and sections	
					of iron or non-alloy	
					steel.	



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



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



S.	Chapter	Nil	5%	12%	18%	28%
No.					shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. 29. 7229 Wire of other alloy steel.	
73.	(Articles of iron or steel)			 Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners [7310 or 7326] Animal shoe nails [7317] Utensils [7323] Sewing needles [7319] Kerosene burners, kerosene stoves and wood burning stoves of iron or steel [7321] Table or kitchen or other household articles of iron & steel [7323] 	All goods not specified elsewhere 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	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



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	-					
					6. 7306 Other	
					tubes, pipes and	
					hollow profiles (for	
					example, open seam	
					or welded, riveted or	
					similarly closed), of	
					iron or steel.	
					7. 7307 Tube or	
					pipe fittings (for	
					example, couplings,	
					elbows, sleeves), of	
					iron or steel.	
					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,	



S. No.	Chapter	Nil	5%	12%	18%	28%
110.					angles, shapes,	
					section, tubes and the	
					like, prepared for	
					using structures, of	
					iron or steel [other	
					than transmission	
					towers] [7308]	
					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]	
					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	



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



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	



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					screws, screw hooks,	
					rivets, cotters, cotter-	
					pins, washers	
					(including spring	
					washers) and similar	
					articles, of iron or	
					steel.	
					19. 7319 Sewing	
					needles, knitting	
					needles, bodkins,	
					crochet hooks,	
					embroidery stilettos	
					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.	
					20. Springs and leaves	
					for springs, of iron	
					and steel [7320]	
					21. LPG stoves [7321]	
					22. 7323 iron or	
					steel wool; pot	
					scourers and scouring	
					or polishing pads,	
					gloves and the like, of	
					iron or steel.	



S. No.	Chapter	Nil	5%	12%	18%	28%
110.					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]	
					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,	



S.	Chapter	Nil	5%	12%	18%	28%
No.	_					
					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)	-	-	 Utensils [7418] Table or kitchen or other household articles of copper [7418] 	elsewhere 1. 7401 Copper	 All goods other than utensils i.e. sanitary ware and parts thereof of copper [7418] 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]



S. No.	Chapter	Nil	5%	12%	18%	28%
110.					5. 7405 Master	
					alloys of copper.	
					6. 7406 Copper	
					powders and flakes.	
					7. 7407 Copper	
					bars, rods and	
					profiles.	
					8. 7408 Copper	
					wire	
					9. 7409 Copper	
					plates, sheets and strip, of a thickness	
					exceeding 0.12.5	
					mm.	
					10. Copper foils [7410]	
					11. 7411 Copper	
					tubes and pipes.	
					12. 7412 Copper	
					tube or pipe fittings	
					(for example,	
					couplings, elbows,	
					sleeves).	
					13. Stranded wires and	
					cables [7413]	
					14. 7414 Blank in	
					Tariff.	
					15. 7415 Nails,	
					tacks, drawing pins,	
					staples (other than	



S.	Chapter	Nil	5%	12%	18%	28%
No.						
1,00					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.	-



S.	Chapter	Nil	5%	12%	18%	28%
No.						
					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]	
					incker andy [7308]	
76.	76			1. Utensils [7615]	All goods not specified	1. Aluminium foil
/ 0.	(Aluminium and			2. Table or kitchen of		(whether or not
	articles thereof)			other househol		printed or backed with
				articles of aluminium		paper, paperboard,
				[7615]	alloys; such as Ingots,	plastics or similar



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					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.	
					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]	
					11. Aluminium casks,	
					drums, cans, boxes,	
					etc. [7612]	



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	-



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



S. No.	Chapter	Nil	5%	12%	18%	28%
NO.	(Tin and articles thereof)				 8001Unwrought tin. 8002 Tin waste and scrap. 8003 Tin bars, rods, profiles and wire] 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%
No.					rhenium and thallium, and cermets, including their waste scrap [other than Articles of other base metals and articles of cermets] [8101 to 8113] 2. Articles of other base metals and articles of cermets (other than waste and scrap) [8110 to 8113]	
82.	82 (Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal)	1. Agricultural implements manually operated or animal driven [8201] 2. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and		 Pencil sharpeners and blades thereof [8214] Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor [8211] Paper knives [8114] 	All goods not specified elsewhere 1. 8203 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipecutters, bolt croppers, perforating punches and similar hand tools.	 Razors and razor blades (including razor blade blanks in strips) [8212] 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



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
		similar hewing			2. 8204 Hand-	sharpeners and blades
		tools; secateurs			operated spanners	thereof [8214].
		and pruners of			and wrenches	
		any kind;			(including torque	
		scythes,			meter wrenches but	
		sickles, hay			not including tap	
		knives, hedge			wrenches);	
		shears, timber			interchangeable	
		wedges and			spanner sockets, with	
		other tools of a			or without handles.	
		kind used in			3. 8205 Hand	
		agriculture,			tools (including	
		horticulture or			glaziers' diamonds),	
		forestry			not elsewhere	
		[8201].			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 4. 8206 Tools of	
					4. 8206 Tools of two or more of the	
					headings 8202 to	



S.	Chapter	Nil	5%	12%	18%	28%
No.	_					
					8205, put up in sets	
					for retail sale.	
					5. 8207Interchangeable	
					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	
					6. 8208 Knives	
					and cutting blades,	
					for machines or for	
					mechanical	
					appliances.	
					7. 8209 Plates,	
					sticks, tips and the like for tools,	
					<i>'</i>	
					· · · · · · · · · · · · · · · · · · ·	
					cermets.	



S.	Chapter	Nil	5%	12%	18%	28%
No.					8. 8210 Hand- operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. 9. 8213 Scissors, tailors' shears and similar shears, and blades therefor. 10. 8215 Spoons, forks, ladles, skimmers, cake- servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
83.	83 (Miscellaneous articles of base metal)	-	-	-	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	1. 8302 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases,



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

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



S.	Chapter	Nil	5%	12%	18%	28%
No.						
					metal powder, used	corners, paper clips,
					for metal spraying	indexing tags and
					[8311]	similar office articles,
						of base metal; staples
						in strips (for example,
						for offices, upholstery,
						packaging), of base
						metal.
						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.
						6. 8310 Sign-
						plates, name-plates,
						address-plates and



S. No.	Chapter	Nil	5%	12%	18%	28%
110.						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	 Hand pumps and parts thereof [8413, 8414 90] Solar water heater and system [8419 19] Renewable energy devices & spare parts for their manufacture Bio-gas plant Solar power based devices Solar power generating system Wind mills and wind operated electricity generator 	 Nuclear fuel elements [8401] 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] Bicycle pumps, hand pumps etc. [8414 20 10, 8414 20 20 or 8414 90 12]. Milking machines and dairy machinery [8434] 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]	 Spark-ignition reciprocating or rotary internal combustion piston engine [8407] Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) [8408] Parts suitable for use solely or principally with the engines of heading 8407 or 8408 [8409] 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



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S.	Chapter	Nil	5%	12%	18%	28%
No.			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, superheaters, 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	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



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



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	F	_ ,	- , ,	,	-575	
					17. 8435 Presses,	weights of all kinds
					crushers and similar	[8423]
					machinery used in the	11. Fire extinguishers
					manufacture of wine,	[8424]
					cider, fruit juices or	12. Fork-lift trucks; other
					similar beverages.	works trucks fitted
					18. 8438 Machinery, not	with lifting or
					specified or included	handling equipment
					elsewhere in this	[8427]
					Chapter, for the	13. Other lifting,
					industrial preparation	handling, loading or
					or manufacture of	unloading machinery
					food or drink, other	(for example, lifts,
					than machinery for	escalators, conveyors,
					the extraction or	teleferics) [8428]
					preparation of animal	14. Self-propelled
					or fixed vegetable	bulldozers,
					fats or oils.	angledozers, graders,
					19. 8439 Machinery for	levellers, scrapers,
					making pulp of	mechanical shovels,
					fibrous cellulosic	excavators, shovel
					material or for	loaders, tamping
					making or finishing	machines and road
					paper or paperboard.	rollers [8429]
					20. 8440 Book-	15. Other moving,
					binding machinery,	grading, levelling,
					including book-	scraping, excavating,
					sewing machines.	tamping, compacting,
						extracting or boring



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	Chapter	1 12	2,0	1270	1370	2070
					machines and	electric or non-
					facsimile machines,	electric] [8472]
					whether or not	19. Automatic goods-
					combined; parts and	` `
					accessories thereof.	example, postage
					24. 8444 Machines	stamps, cigarette, food
					for extruding,	or beverage
					drawing, texturing or	machines), including
					cutting man-made	money changing
					textile materials.	machines [8476]
					25. 8445 Machines	20. Machinery for
					for preparing textile	preparing or making
					fibres; spinning,	up tobacco, not
					doubling or twisting	
					machines and other	
					machinery for	
					producing textile	
					yarns; textile reeling or winding (including	bridges of a kind used in airports [8479 71]
					weft-winding)	00] and other [8479 79
					machines and	00] and other [847777]
					machines and machines for	2
					preparing textile	(including cam shafts
					yarns for use on the	and crank shafts) and
					machines of heading	cranks; bearing
					8446 or 8447	housings and plain
					26. 8446 Weaving	shaft bearings; gears
					machines (looms).	and gearing; ball or
						roller screws; gear



S.	Chapter	Nil	5%	12%	18%	28%
No.	Chapter	1 111	270	12,0	1070	2070
					27. 8447 Knitting	boxes and other speed
					machines, stitch-	changers, including
					bonding machines	torque converters;
					and machines for	flywheels and pulleys,
					making gimped yarn,	including pulley
					tulle, lace,	blocks; clutches and
					embroidery,	shaft couplings
					trimmings, braid or	,
					net and machines for	3 / 2 3
					tufting.	23. Gaskets and similar
					28. 8448 Auxiliary	joints of metal
					machinery for use	_
					with machines of	
					heading 84.44, 84.45,	
					84.46 or 84.47 (for	of metal; sets or
					example, dobbies,	assortments of gaskets
					Jacquards, automatic	and similar joints,
					stop motions, shuttle	dissimilar in
					changing	composition, put up in
					mechanisms); parts	pouches, envelopes or
					and accessories	similar packings;
					suitable for use solely	mechanical seals
					or principally with	[8484]
					the machines of this	
					heading or of heading	
					8444, 8445,8446 or	
					8447 (for example,	
					spindles and spindles	
					flyers, card clothing,	



S. No.	Chapter	Nil	5%	12%	18%	28%
110.					combs, extruding	
					nipples, shuttles,	
					healds and heald	
					frames, hosiery	
					needles)	
					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.	
					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	



S.	Chapter	Nil	5%	12%	18%	28%
lo.	•					
					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.	
					31. 8453 to 8471.	
					32. Braille typewriters,	
					electric or non-	
					electric [8472]	
					33. 8473 to 8475, 8477	
					all goods	
					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)].	
					35. 8480 to 8482.	



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					36. 8485 – Blank in	
					Tariff	
					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.	
					38. Machinery parts, not	
					containing electrical	
					connectors,	
					insulators, coils,	
					contacts or other	
					electrical features not	
					specified or included	
					elsewhere in this	
					chapter [8487]	



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



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



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



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



S.	Chapter	Nil	5%	12%	18%	28%
No.	01p vv2	1 12	5,0		10,0	20,0
	Chapter	Nil	5%	12%	apparatus of heading 8535, 8536 or 8537. 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	reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [8525] 17. Radar apparatus, radio navigational aid apparatus and radio remote control apparatus [8526]
					camera tubes). 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";	for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock [8527] 19. Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating



S.	Chapter	Nil	5%	12%	18%	28%
No.	Chapter	1111	2 70	1270	1070	2070
					18. 8542 Electronic	radio-broadcast
					integrated circuits.	receiver or sound or
					19. 8543 Electrical	video recording or
					machines and	reproducing apparatus
					apparatus, having	[8528]
					individual functions,	20. Parts suitable for use
					not specified or	solely or principally
					included elsewhere in	1 * *
					this Chapter.	headings 8525 to 8528
					20. 8546 Electrical	
					insulators of any	
					material.	safety or traffic
					21. 8548 Waste and scrap	control equipment for
					of primary cells,	railways, tramways,
					primary batteries and	roads, inland
					electric	waterways, parking
					accumulators; spent	
					primary cells, spent	
					primary batteries and	
					spent electric accumulators;	those of heading 8608)
					electrical parts of	[8530] 22. Electric sound or
					machinery or	22. Electric sound or visual signalling
					apparatus, not	apparatus (for
					specified or included	` `
					elsewhere in this	indicator panels,
					Chapter.	burglar or fire alarms),
					Chapter.	other than those of
						omei man mose oi



S.	Chapter	Nil	5%	12%	18%	28%
No.	_					
						heading 8512 or 8530
						[8531]
						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]
						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



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



S. No.	Chapter	Nil	5%	12%	18%	28%
1405						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.	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	-	 Refrigerated containers [8609] Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or 	-



S.	Chapter	Nil	5%	12%	18%	28%
No.	_					
	fittings and parts		electricity or by		more modes of	
	thereof;		electric		transport [8609]	
	mechanical		accumulators.		_	
	(including		2. 8602 Other rail			
	electro-		locomotives;			
	mechanical)		locomotive tenders;			
	traffic signalling		such as Diesel-			
	equipment of all		electric locomotives,			
	kinds]		Steam locomotives			
			and tenders thereof.			
			3. 8603 Self-			
			propelled railway or			
			tramway coaches,			
			vans and trucks,			
			other than those of			
			heading 8604.			
			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).			



S.	Chapter	Nil	5%	12%	18%	28%
No.						
			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).			
			6. 8606 Railway or			
			tramway goods vans			
			and wagons, not			
			self-propelled.			
			7. 8607 Parts of			
			railway or tramway			
			locomotives or			
			rolling-stock; such			
			as Bogies, bissel-			
			bogies, axles and wheels, and parts			
			thereof.			
			8. 8608 Railway or			
			tramway track fixtures and fittings;			
			mechanical			
			(including electro-			
			(including electro-			



S.	Chapter	Nil	5%	12%	18%	28%
No.						
			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.	 Tractors (except road tractors for semitrailers of engine capacity more than 1800 cc) [8701] Electrically operated vehicles, including two and three wheeled electric motor vehicles. Bicycles and other cycles (including delivery tricycles), not motorised [8712], Parts and accessories of bicycles and other 	 Cars for physically handicapped persons [8703] Refrigerated motor vehicles [8704] 	elsewhere.



S. No.	Chapter	Nil	5%	12%	18%	28%
				cycles (including delivery tricycles), not motorised, of 8712 [8714] 5. Self-loading or self-unloading trailers for agricultural purposes [87162000] 6. Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles [8716 80]		cars [other than Cars for physically handicapped persons]. 3. 8704 Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]. 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) 5. 8706 Chassis fitted with engines, for the motor vehicles of



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



S.	Chapter	Nil	5%	12%	18%	28%
No.						
						fighting vehicles,
						motorised, whether or
						not fitted with
						weapons, and parts of
						such vehicles.
						10. 8711 Motorcycles
						(including mopeds)
						and cycles fitted with
						an auxiliary motor,
						with or without side-
						cars; side-cars.
						11. 8714 Parts and
						accessories of vehicles
						of headings 8711 and
						8713.
						12. 8715 Baby
						carriages and parts
						thereof.
						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
						venicies (e.g. fland



S. No.	Chapter	Nil	5%	12%	18%	28%
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	aeroplanes), other than those for personal use 2. 8803 — Parts of	-	 Balloons and dirigibles, gliders and other non-powered aircraft [8801]. Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof [8804]. Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof [8805] 	carts, rickshaws and the like); animal drawn vehicles] 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.



S.	Chapter	Nil	5%	12%	18%	28%
No.	F			,,		
			and similar vessels			
			for the transport of			
			persons or goods.			
			2. 8902 Fishing			
			vessels; factory			
			ships and other			
			vessels for			
			processing or			
			preserving fishery			
			products.			
			3. 8904 Tugs and			
			pusher craft.			
			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.			
			5. 8906 Other			
			vessels, including			
			warships and			



S. No.	Chapter	Nil	5%	12%	18%	28%
NO.			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)	 Spectacle lenses, contact lens [9001] Blood glucose monitoring system (Glucometer) and test strips. Patent Ductus Arteriousus. Mathematical calculating instruments and pantographs [9017]. 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	 [9004] Goggles (other than corrective. [9005] Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. [9006] Photographic (other than cinematographic) cameras; photographic



S.	Chapter	Nil	5%	12%	18%	28%
S. No.	Chapter	Nil	Braillers; and (vi) Artificial limbs 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.	out instruments [9017]. 6. Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments [9018]. 7. Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other	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. 3. [9003] Frames and mountings for spectacles, goggles or the like, and parts thereof. 4. [9004] Spectacles, and the like, corrective, protective or other and goggles, corrective.	flashlight apparatus and flashbulbs other than discharge lamps of heading 8539. 4. [9007] Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. 5. [9008] Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. 6. 9009 – Blank in Tariff 7. [9010] Apparatus and equipment for
				respiration or other	5. 9024 Machines	equipment for
				therapeutic respiration apparatus [9019].	and appliances for testing the hardness, strength,	photographic (including cinematographic)
				8. Other breathing appliances and gas masks, excluding	compressibility, elasticity or other mechanical	laboratories, not specified or included elsewhere in this



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

S.	Chapter	Nil	5%	12%	18%	28%
No.						
				protective masks	properties of	Chapter;
				having neither	materials (for	negatoscopes;
				mechanical parts nor	example, metals,	projection screens.
				replaceable filters	wood, textiles, paper,	8. [9011] Compound
				[9020].	plastics).	optical microscopes,
				9. Orthopaedic	6. 9025 Hydrometers	including those for
				appliances, including	and similar floating	photomicrography
				crutches, surgical	instruments,	cinephotomicrography
				belts and trusses;	thermometers,	or microprojection.
				splints and other	pyrometers,	9. [9012] Microscopes
				fracture appliances;	barometers,	other than optical
				artificial parts of the	hygrometers and	microscopes;
				body; hearing aids	psychrometers,	diffraction apparatus.
				and other appliances	recording or not, and	10. [9013] Liquid
				which are worn or	any combination of	crystal devices not
				carried, or implanted	these instruments.	constituting articles
				in the body, to	7. 9026	provided for more
				compensate for a	Instruments and	specifically in other
				defect or disability	apparatus for	headings; lasers, other
				[9021].	measuring or	than laser diodes; other optical
				10. Apparatus based on the use of X-rays or	checking the flow, level, pressure or	1
				of alpha, beta or	level, pressure or other variables of	appliances and instruments, not
				gamma radiations,	liquids or gases (for	specified or included
				for medical,	example, flow	elsewhere in this
				surgical, dental or	meters, level gauges,	Chapter.
				veterinary uses,	manometers, heat	11. [9014] Direction
				including uses,	meters), excluding	finding compasses;
				radiography or	instruments and	other navigational



S.	Chapter	Nil	5%	12%	18%	28%
No.	F	_ ,		,	_5,,,	
				radiotherapy apparatus, X-ray	apparatus of heading 9014, 9015, 9028 or	appliances.
				tubes and other X-ray generators, high	9032 8. 9027	12. [9015] Surveying (including
				tension generators,	Instruments and	photogrammetrical
				control panels and desks, screens,	apparatus for physical or chemical	surveying), hydrographic,
				examinations or	analysis (for	oceanographic,
				treatment tables, chairs and the light	example, polarimeters,	hydrological, meteorological or
				[9022].	refractometers,	geophysical
					spectrometers, gas or smoke analysis	instruments and appliances, excluding
					smoke analysis apparatus);	compasses;
					instruments and	rangefinders.
					apparatus for measuring or	13. [9016] Balances of a sensitivity of 5 cg or
					checking viscosity,	better, with or without
					porosity, expansion, surface tension or the	weights. 14. [9017] Instruments for
					like; instruments and	measuring length, for
					appratus for	use in the hand (for
					measuring or checking quantities	example, measuring rods and tapes,
					of heat, sound or light	micrometers,
					(including exposure meters); microtomes	callipers), not specified or included
					9. 9028 Gas,	elsewhere in the
					liquid or electricity	chapter.



No. Supply or production meters, including calibrating meters therefor. 15. 9022 Apparatus base on the use of X-rays of alpha, beta o gamma radiations, for other than medical surgical, dental or other than medical surgical, dental or other than those of heading 9014 or 9015; stroboscopes. 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 cheecing alpha, beta, or gamerators, high ending the properties of the examinations of treatment tables chairs and the light of examinations of the examinations of the examinations of the examination of measuring or detecting alpha, beta. 15. 9022 Apparatus base on the use of X-rays of alpha, beta or gamerators, of alpha, beta or opamerations, or radiotherapy apparatus, X-ray tubes and other X-ray generators, high ension generators control panels and daparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus and models designed for example, in education or exhibitions) or exhibitions or detecting alpha, beta or gamerators, high ensions or treatment tables chairs and the light.	S.	Chapter	Nil	5%	12%	18%	28%
supply or production meters, including calibrating meters therefor. 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. 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 and models 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		Chapter	1411	570	12/0	1070	20 / 0
meters, including calibrating meters therefor. 10. 9029 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9015; stroboscopes. 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	1101					supply or production	15, 9022 Apparatus based
calibrating meters therefor. 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. 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 checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other							
other than medical surgical, dental or veterinary uses including radiography or radiotherapy apparatus, X-ray tubes and other than those of heading 9014 or 9015; stroboscopes, 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						1	of alpha, beta or
counters, production counters, taximeters, mileometers, aximeters, mileometers, and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes. 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 or detecting and apparatus for measuring or or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or or detecting alpha, beta, gamma, X-ray, cosmic or other						therefor.	gamma radiations, for
counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes. 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						10. 9029 Revolution	other than medical,
mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes. 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 checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other						counters, production	surgical, dental or
pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes. 11. 9030 Oscilloscopes. 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						counters, taximeters,	veterinary uses,
like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes. 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 or detecting alpha, beta, gamma, X-ray, cosmic or other and other X-ray tubes and other X-ray generators, high tension generators control panels and desks, screens examinations or treatment tables chairs and the light. 10. 9023 Instruments apparatus and models designed for demonstrational purposes (for example, in education or or exhibitions) uses.						mileometers,	including radiography
and tachometers, other than those of heading 9014 or 9015; stroboscopes. 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 other measuring or detecting alpha, beta, gamma, X-ray, cosmic or other and tachometers, other than those of heading 9015; stroboscopes. 11. 9030 Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other						-	1 7 1
other than those of heading 9014 or 9015; stroboscopes. 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 or detecting alpha, beta, gamma, X-ray, cosmic or other generators, high tension generators control panels and desks, screens examinations or treatment tables and apparatus for designed for demonstrational purposes (for example, in education or exhibitions) uses.						_	apparatus, X-ray tubes
heading 9014 or 9015; stroboscopes. 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 tension generators control panels and desks, screens examinations or treatment tables chairs and the light. 16. 9023 Instruments apparatus and models designed for demonstrational purposes (for example, in education or exhibitions) unsuitable for other uses.						, ·	ı
9015; stroboscopes. 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 control panels and desks, screens examinations or treatment tables chairs and the light. 16. 9023 Instruments designed for demonstrational purposes (for example, in education or exhibitions) unsuitable for other uses.							, ,
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							
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 sexaminations of treatment tables chairs and the light. 16. 9023 Instruments apparatus and models designed for demonstrational purposes (for example, in education or exhibitions) unsuitable for other uses.							_
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 treatment tables chairs and the light. 16. 9023 Instruments designed for demonstrational purposes (for example, in education or exhibitions) unsuitable for other gamma, X-ray, cosmic or other						=	
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 16.9023 Instruments apparatus and models designed for demonstrational purposes (for example, in education or exhibitions) unsuitable for other gamma, X-ray, cosmic or other							
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							· 1
checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other apparatus and models designed for designed for demonstrational purposes (for example, in education or exhibitions) unsuitable for other gamma, X-ray, cosmic or other							
quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other						<u> </u>	′
meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other demonstrational purposes (for example, in education or exhibitions) unsuitable for other demonstrational purposes (for example, in education or exhibitions) unsuitable for other demonstrational purposes (for example, in education or exhibitions)						\mathbf{c}	
90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other							
and apparatus for measuring or measuring or detecting alpha, beta, gamma, X-ray, cosmic or other						_	
measuring or detecting alpha, beta, gamma, X-ray, cosmic or other						*	
detecting alpha, beta, gamma, X-ray, uses.							
gamma, X-ray, uses. cosmic or other							
cosmic or other							
							ases.
						ionising radiatioin	



S. No.	Chapter	Nil	5%	12%	18%	28%
NO.					12. 9031 Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. 13. 9033 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	
91.	91 (Clocks and watches and parts thereof)	-	-	1. Braille watches [9101, 9102]		All goods not specified elsewhere. 1. 9101 Wristwatches, pocketwatches and other watches, including stop-watches, with case of precious metal



S. Chapter	Nil	5%	12%	18%	28%
No.				complete and assembled. 4. 9114 Other clock parts].	or of metal clad with precious metal 2. 9102 Wristwatches, pocketwatches 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, timerecorders) 5. 9107 Time



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



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



S.	Chapter	Nil	5%	12%	18%	28%
No.						(for example, drums, xylophones, cymbols, castanets, maracas) 6. 9207 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs,
						guitars, accordions) 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 8. 9209 Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs



S.	Chapter	Nil	5%	12%	18%	28%
No.	5 == F ***=		- , ,			
						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)	-	-	-	All goods not specified elsewhere 1. Military weapons other than revolvers, pistols [9301]. 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,	1. 9302 Revolvers and pistols, other than those of heading 9303 or 9304.



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					captive-bolt humane	
					killers, line-throwing	
					guns)	
					3. 9304 Other	
					arms (for example,	
					spring, air or gas guns	
					and pistols,	
					truncheons),	
					excluding those of	
					heading 9307.	
					4. 9305 Parts and	
					accessories of articles	
					of headings 9301 to	
					9304.	
					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.	
					6. 9307 Swords, cut	
					lasses, bayonets,	
					lances and similar	
					arms and parts	



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)		 Kerosene pressure lantern [9405 50 31] Parts of kerosene pressure lanterns including gas mantles [9405 91 00, 9405 92 00 or 9405 99 00] 	 Hurricane lanterns, Kerosene lamp/lantern, petromax, glass chimney, accessories & components thereof [9405, 9405 50 31]. LED lights or fixtures including LED lamps [9405]. LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board) [9405]. Coir products [except coir mattresses] [9404]. 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.



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
NO.						4. 9405 Lamps and lighting fittings including searchlights 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)	-	-	 Sports goods other than articles and equipments for general physical exercise [9506] 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].	elsewhere. 1. 9501, 9502 – Balnk in



S. No.	Chapter	Nil	5%	12%	18%	28%
No.				3. Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, etc. [9507 all goods].		conjuring tricks and novelty jokes 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 5. 9508 Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries].
96.	96 (Miscellaneous manufactured articles)	 Slate pencils [9609] and chalk sticks. Slates [9610 00 00] 	1. Broomsticks and Muddhas made of sarkanda, phool bahari jhadoo (9603 10 00)]	 Combs, hair pins [9615 all goods] Pens [other than Fountain pens, stylograph pens] [9608]. 	1. Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks [9606	elsewhere.



S.	Chapter	Nil	5%	12%	18%	28%
No.	Chapter	1 112	2,0	12 / 0	10,0	2070
				 Pencils, crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk [9609]. Sanitary towels, tampons, sanitary napkins, clinical diapers [9619 all goods]. 	21 00, 9606 22 00, 9606 29, 9606 30]. 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) 3. 9604 Hand sieves and hand riddles 4. 9605 Travel sets for personal toilet, sewing or shoe or clothes cleaning 5. 9607 Slide fasteners and parts thereof.	other animal carving material, and articles of these materials (including articles obtained by moulding) 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,



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. 9608 Fountain pens, stylograph pens and other pens 7. 9610 00 00 Boards, with writing or drawing surface, whether or not framed. 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. 9. 9620 00 00 Monopods, bipods, tripods and similar articles. 	labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks 4. 9613 Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks 5. 9614 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof 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



S.	Chapter	Nil	5%	12%	18%	28%
No.	_					
						7. 9617 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners 8. 9618 Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing.
97.	97 (Works of art, collectors' piece and antiques)	-	-	All goods. 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.	-	-



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



S.	Chapter	Nil	5%	12%	18%	28%
No.				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



S.	Chapter	Nil	5%	12%	18%	28%
No.	•					
					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 ods	
					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]

