

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

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

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

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| (1)                           | (2)  | (3)   | (4)   |
| 19.                           | Exceeding 70 mm but not 75 mm  | 2402 20 50  | 5% + Rs.2876 per thousand                           |
| 20.                           | Others   | 2402 20 90  | 5% + Rs.4170 per thousand                           |
| <b>Other tobacco products</b> |  |   |   |
| 21.                           | Cigar and cheroots   | 2402 10 10  | 21% or Rs. 4170 per thousand, whichever is higher   |
| 22.                           | Cigarillos   | 2402 10 20  | 21% or Rs. 4170 per thousand, whichever is higher   |
| 23.                           | Cigarettes of tobacco substitutes  | 2402 90 10  | Rs.4006 per thousand                                |
| 24.                           | Cigarillos of tobacco substitutes  | 2402 90 20  | 12.5% or Rs. 4,006 per thousand whichever is higher |
| 25.                           | Other  | 2402 90 90  | 12.5% or Rs. 4,006 per thousand whichever is higher |
| 26.                           | 'Hookah' or 'gudaku' tobacco bearing a brand name  | 2403 11 00  | 72%   |
| 27.                           | Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' | 2403 11 00  | 17%   |
| 28.                           | Other smoking tobacco not bearing a brand name.  | 2403 11 90  | 11%   |
| 29.                           | Smoking mixtures for pipes and cigarettes  | 2403 19 10  | 290%  |
| 30.                           | Other smoking tobacco bearing a brand name   | 2403 19 90  | 49%   |
| 31.                           | Other smoking tobacco not bearing a brand name   | 2403 19 90  | 57%   |
| 32.                           | “Homogenised” or “reconstituted” tobacco, bearing a brand name                               | 2403 91 00  | 72%   |
| 33.                           | Preparations containing chewing tobacco  | 2403 99 20  | 72%   |
| 34.                           | Snuff  | 2403 99 40  | 72%   |
| 35.                           | Preparations containing snuff  | 2403 99 50  | 72%   |
| 36.                           | Tobacco extracts and essence bearing a brand name  | 2403 99 60  | 72%   |

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| (1)                   | (2)  | (3)   | (4)                            |
| 37.                   | Tobacco extracts and essence not bearing a brand name                                  | 2403 99 60  | 65%                            |
| 38.                   | Cut tobacco  | 2403 99 70  | 20%                            |
| 39.                   | All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name     | 2403 99 90  | 96%                            |
| 40.                   | All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name | 2403 99 90  | 89%                            |
| <b>Others</b>         |  |   |                                |
| 41.                   | Coal; briquettes, ovoids and similar solid fuels manufactured from coal.               | 2701  | Rs.400 per tonne               |
| 42.                   | Lignite, whether or not agglomerated, excluding jet                                    | 2702  | Rs.400 per tonne               |
| 43.                   | Peat (including peat litter), whether or not agglomerated                              | 2703  | Rs.400 per tonne               |
| <b>Motor Vehicles</b> |  |   |                                |
| 44.                   | Motor vehicles (10<persons <13)  | 8702  | 15%                            |
| 45.                   | Small Cars (length < 4 m ; Petrol<1200 cc )  | 8703  | 1%                             |
| 46.                   | Small Cars (length < 4 m ; Diesel < 1500 cc)   | 8703  | 3%                             |
| 47.                   | Mid Segment Cars (engine < 1500 cc)  | 8703  | 15%                            |
| 48.                   | Large Cars (engine > 1500 cc)  | 8703  | 15%                            |
| 49.                   | Sports Utility Vehicles (length > 4m ; engine > 1500 cc; ground clearance > 170 mm)    | 8703  | 15%                            |
| 50.                   | Mid Segment Hybrid Cars (engine < 1500 cc)   | 8703  | 15%                            |
| 51.                   | Hybrid motor vehicles > 1500 cc  | 8703  | 15%                            |
| 52.                   | Hydrogen vehicles based on fuel cell tech > 4m   | 8703  | 15%                            |
| 53.                   | Motorcycles (engine > 350 cc)  | 8711  | 3%                             |
| 54.                   | Aircrafts for personal use.  | 8802  | 3%                             |
| 55.                   | Yacht and other vessels for pleasure or sports   | 8903  | 3%                             |

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