



Reduced Tax Liabilities under GST regime in comparison to present combined Indirect Tax rates

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The new indirect tax regime in the country is to come into effect from 01.07.2017, wherein fixation of GST rates on the supplies is joint responsibility of the Central and State governments after the approval from the GST Council.

In a majority of supplies of goods, the tax incidence approved by the GST Council is much lower than the present combined indirect tax rates levied [on account of central excise duty rates / embedded central excise duty rates / service tax post-clearance embedding, VAT rates or weighted average VAT rates, cascading of VAT over excise duty and tax incidence on account of CST, Octroi, Entry Tax, etc.] by the Centre and States.

A list of such supplies, where the GST incidence is lower than the present combined indirect tax rates are reflected as under:

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of goods
1	4	Milk powder
2	4	Curd, Lassi, Butter milk put up in unit container
3	4	Unbranded Natural Honey
4	0401	Ultra High Temperature (UHT) Milk
5	0405	Dairy spreads
6	0406	Cheese
7	801	Cashew nut
8	806	Raisin
9	9	Spices
10	9	Tea
11	10	Wheat
12	10	Rice
13	11	Flour
14	15	Soyabean oil
15	15	Groundnut oil
16	15	Palm oil

17	15	Sunflower oil
18	15	Coconut oil
19	15	Mustard Oil
20	15	Sunflower oil
21	15	Other vegetable edible oils
22	17	Sugar
23	1702	Palmyra jaggery
24	1704	Sugar confectionery
25	1902	Pasta, spaghetti, macaroni, noodles
26	20	Fruit and vegetable items and other food products
27	2001, 2004	Pickle, Murabba, Chutney
28	21	Sweetmeats
29	2103	Ketchup & Sauces
30	2103 30 00	Mustard Sauce
31	2103 90 90	Toppings, spreads and sauces
32	2106	Instant Food Mixes
33	2106	Other pulses bari (mungodi)
34	22	Mineral water
35	2201 90 10	Ice and snow
36	25	Cement
37	27	Coal
38	27	Kerosene PDS
39	27	LPG Domestic
40	30	Insulin
41	33	Agarbatti
42	33	Tooth powder
43	33	Hair oil
44	33	Toothpaste

45	3304 20 00	Kajal [other than kajal pencil sticks]
46	34	Soap
47	37	X ray films for medical use
48	3822	Diagnostic kits and reagents
49	3926 90 99	Plastic Tarpaulin
50	4202	School Bag
51	4820	Exercise books and note books
52	4823	Kites
53	4903	Childrens' picture, drawing or colouring books
54	50	Silk fabrics
55	51	Woollen fabrics
56	52	Cotton fabrics not containing any other textile material
57	53	Other Vegetable yarn fabrics
58	54, 55	Manmade filament/fibre fabrics
59	61, 62, 63	Readymade garments and made up articles of textiles of sale value not exceeding Rs. 1000 per piece
60	61, 62, 63	Readymade garments and made up articles of textiles of sale value exceeding Rs. 1000 per piece
61	64	Footwear of RSP upto Rs. 500 per pair
62	64	Other footwear
63	65	Helmet
64	65	Headgear and parts thereof
65	68	Fly ash bricks and fly ash blocks
66	701510	Glasses for corrective spectacles and flint buttons
67	73	LPG Stove
68	76	Aluminium foils
69	8215	Spoons, forks, ladles, skimmers, cake servers, fish knives, tongs
70	84	Fixed Speed Diesel Engines of power not exceeding 15HP

71	4011	Tractor rear tyres and tractor rear tyre tubes
72	8423 & 9016	Weighing Machinery [other than electric and electronic]
73	8443	Printers [other than multifunction printers]
74	8521	Recorder
75	8525	CCTV
76	8452	Sewing Machine
77	8472	Staplers
78	8703	Car for Physically handicapped person
79	8715	Baby carriages
80	900140, 900150	Spectacles Lenses
81	9002	Intraocular lens
82	9004	Spectacles, corrective
83	91	Braille Watches
84	94	Medical furniture
85	94	LED
86	94	Kerosene pressure lantern
87	9403	Bamboo furniture
88	9506	Sports goods other than articles and equipments for general physical exercise
89	96031000	Phul-jahroo

APS/SB

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