

Product Category	GST Rate	Conditions	HSN Code
Unbranded, Unpackaged Food Grains	0%	Sold loose without branding or packaging	Chapter 10
Branded & Packaged Food Grains	5%	Sold in unit containers bearing a registered brand name	Chapter 10
Natural Honey (Unbranded)	0%	Sold loose without branding or packaging	0409
Branded & Packaged Honey	5%	Sold in unit containers bearing a registered brand name	0409
Fresh Fruits & Vegetables	0%	Not frozen, preserved, or processed	Chapter 7
Frozen Vegetables	5%	Sold in frozen form	Chapter 7
Dried Fruits & Nuts (Branded)	12%	Packaged and bearing a registered brand name	Chapter 8
Dried Fruits & Nuts (Unbranded)	0%	Sold loose without branding or packaging	Chapter 8
Agricultural Hand Tools	0%	Manually operated or animal-driven tools like sickles, spades, etc.	8201
Agricultural Machinery	12%	Machinery for soil preparation, harvesting, threshing, etc.	8432, 8433
Tractors	12%	All types of tractors	8701
Fertilizers	5%	All types of fertilizers	3101–3105
Seeds for Sowing	0%	All types of seeds meant for sowing	Varies