

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
0202 0203 0204 0205 0206 0207 0208 0209 0210	All goods [other than fresh or chilled], and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]	5
0303 0304 0305 0306 0307 0308	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]	5
0401	Ultra High Temperature (UHT) milk	5
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]	5
0403	Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	5
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	5
0406	Chena or paneer put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	5
0409	Natural honey, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been	5

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	voluntarily foregone, subject to the conditions as in the ANNEXURE	
0410	Edible products of animal origin, not elsewhere specified or included	5
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	5
0504	All goods [other than fresh or chilled] and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE.	5
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
0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.	5
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.	5
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.	5
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.	5
07	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower	5
0713	Dried leguminous vegetables, shelled, whether or not skinned or split put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets,	5

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	put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE.	
0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts	5
0802	Dried areca nuts, whether or not shelled or peeled	5
0802, 0813	Dried chestnuts (singhada), whether or not shelled or peeled	5
0802	Walnuts, whether or not shelled.	5
08	Dried makhana, whether or not shelled or peeled, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE.	5
0804	Mangoes sliced, dried.	5
0806	Grapes, dried, and raisins	5
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	5
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	5
0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	5
0901	Coffee, roasted whether or not or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion other than coffee beans not roasted.	5
0902	Tea, whether or not flavoured other than unprocessed green leaves of tea.	5
0903	Maté	5
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	5
0905	Vanilla	5
0906	Cinnamon and cinnamon-tree flowers	5
0907	Cloves (whole fruit, cloves and stems)	5
0908	Nutmeg, mace and cardamoms	5
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries other than of seed quality.	5

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0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices	5
10	All goods i.e. cereals, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE.	5
1001	Wheat and meslin put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE.	5
1002	Rye put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
1003	Barley put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
1004	Oats put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
1005	Maize (corn) put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
1006	Rice put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an	5

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	actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	
1007	Grain sorghum put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
1101	Wheat or meslin flour put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]	5

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1105	Meal, powder, Flour, flakes, granules and pellets of potatoes put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE	5
1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 0713], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and bearing a registered brand name	5
713	Guar gum refined split	5
1109 00 00	Wheat gluten, whether or not dried	5
12	All goods other than of seed quality	5
1201	Soya beans, whether or not broken other than of seed quality.	5
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.	5
1203	Copra	5
1204	Linseed, whether or not broken other than of seed quality.	5
1205	Rape or colza seeds, whether or not broken other than of seed quality.	5
1206	Sunflower seeds, whether or not broken other than of seed quality	5
1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality	5
1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard	5
1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin	5
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered	5
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included	5
1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]	5
1301	Compounded asafoetida commonly known as heeng	5
13	Tamarind kernel powder	5

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1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	5
1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]	5
1404 or 3305	Mehendi paste in cones	5
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	5
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	5
1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	5
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	5
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	5
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	5
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	5
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	5
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	5
1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	5
1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	5
1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	5
1701	Beet sugar, cane sugar	5
1702 or 1704	Palmyra sugar, mishri, batasha, bura, [akar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki,	5

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	tilpatti, tilrevdi, sugar makhana, groundnut sweets,gajak, khaja, khajuli, anarsa	
1801	Cocoa beans whole or broken, raw or roasted	5
1802	Cocoa shells, husks, skins and other cocoa waste	5
1803	Cocoa paste whether or not de-fatted	5
1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares	5
1902	Sevian (vermicelli)	5
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)	5
1905	Pizza bread	5
1905 or 2106	Khakhra, plain chapatti or roti	5
1905 40 00	Rusks, toasted bread and similar toasted products	5
2106	Roasted Gram ,idli/dosa batter, chutney powder	5
2106 90	Sweetmeats	5
2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE	5
2201 90 10	Ice and snow	5
2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)	5
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	5
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake	5
2302	Rice bran (other than de-oiled rice bran)	5
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	5
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	5

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2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	5
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	5
2307	Wine lees; argol	5
2401	Tobacco leaves	5
2502	Unroasted iron pyrites.	5
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	5
2504	Natural graphite.	5
2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.	5
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.	5
2507	Kaolin and other kaolinic clays, whether or not calcined.	5
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	5
2509	Chalk.	5
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	5
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.	5
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.	5
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	5
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5
2515 (Except 2515 12 10, 2515 12 20, 2515 12 90) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use	5
2515 11 00	Marble and travertine, crude or roughly trimmed	5
2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5

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2516 11 00	Granite crude or roughly trimmed	5
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 powder of stones heading 2515 or 2516 whether or not heat treated.	5
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. 2518 10 dolomite, Not calcined or sintered	5
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	5
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	5
2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	5
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.	5
2524	Asbestos	5
2525	Mica, including splitting; mica waste.	5
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.	5
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 H ₃ BO ₃ (calculated on dry weight)	5
2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.	5
2530	Mineral substances not elsewhere specified or included.	5
26 [other than 2619, 2620, 2621]	All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]	5
2601	Iron ores and concentrates, including roasted iron pyrites	5
2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	5

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2603	Copper ores and concentrates.	5
2604	Nickel ores and concentrates.	5
2605	Cobalt ores and concentrates.	5
2606	Aluminium ores and concentrates.	5
2607	Lead ores and concentrates.	5
2608	Zinc ores and concentrates.	5
2609	Tin ores and concentrates.	5
2610	Chromium ores and concentrates.	5
2611	Tungsten ores and concentrates.	5
2612	Uranium or thorium ores and concentrates.	5
2613	Molybdenum ores and concentrates.	5
2614	Titanium ores and concentrates.	5
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.	5
2616	Precious metal ores and concentrates.	5
2617	Other ores and concentrates	5
2618	Granulated slag (slag sand) from the manufacture of iron or steel	5
2621	Fly Ash	5
27	Bio-gas	5
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5
2702	Lignite, whether or not agglomerated, excluding jet	5
2703	Peat (including peat litter), whether or not agglomerated	5
2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5
2706	Tar distilled from coal, from lignite or from peat	5
2710	(a) kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST, ii. IFO 380 CST, iii. Marine Fuel 0.5% (FO)	5
2711 12 00, 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.	5
2711 12 00, 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers	5
28	Thorium oxalate	5
28	Enriched KBF ₄ (enriched potassium fluoborate)	5
28	Enriched elemental boron	5
28	Nuclear fuel	5

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2805 11	Nuclear grade sodium	5
2809	Fertilizer grade phosphoric acid	5
2845	Heavy water and other nuclear fuels	5
2853	Compressed air	5
30	Insulin	5
3002, 3006	Animal or Human Blood Vaccines	5
30	Diagnostic kits for detection of all types of hepatitis	5
30	Desferrioxamine injection or deferiprone	5
30	Cyclosporin	5
30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name	5
30	Oral re-hydration salts	5
30 or any Chapter	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule	5
30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule	5
30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia	5
3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name	5
3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers	5
3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers	5
3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers	5
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers	5
32	Wattle extract, quebracho extract, chestnut extract	5
3202	Enzymatic preparations for pre-tanning	5
3307 41 00	Agarbatti, lobhan, dhoop batti, dhoop, sambhrani	5
3402	Sulphonated castor oil, fish oil or sperm oil	5
3605 00 10	Handmade safety matches Explanation.— For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of	5

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	which, none of the following processes is ordinarily carried on with the aid of power, namely: - (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging	
3915	Waste, parings or scrap, of plastics	5
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	5
4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)	5
4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft	5
4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws	5
4016	Erasers	5
4017	Waste or scrap of hard rubber	5
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split	5
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	5
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	5
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	5
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	5
4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	5
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or	5

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	hair on, whether or not split, other than leather of heading 4114	
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	5
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5
4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5
4501	Natural cork, raw or simply prepared	5
4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork ***	5
4707	Recovered waste or scrap of paper or paperboard	5
4801	Newsprint, in rolls or sheets	5
4823	Kites, Paper mache articles	5
4901	Brochures, leaflets and similar printed matter, whether or not in single sheets	5
5004 to 5006	Silk yarn	5
5007	Woven fabrics of silk or of silk waste	5
5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool	5
5105	Wool and fine or coarse animal hair, carded or combed	5
5106 to 5110	Yarn of wool or of animal hair	5
5111 to 5113	Woven fabrics of wool or of animal hair	5
5201 to 5203	Cotton and Cotton waste	5
5204	Cotton sewing thread, whether or not put up for retail sale	5
5205 to 5207	Cotton yarn [other than khadi yarn]	5
5208 to 5212	Woven fabrics of cotton	5
5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	5
5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)	5
5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)	5
5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn, including coir pith compost put up in unit container and bearing a brand name	5
5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn	5
5407, 5408	Woven fabrics of manmade textile materials	5
5512 to 5516	Woven fabrics of manmade staple fibres	5

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
5605 0010	Real zari thread (gold) and silver thread, combined with textile thread	5
5607	Jute twine, coir cordage or ropes	5
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	5
5609	Products of coir	5
5702, 5703, 5705	Coir mats, matting, floor covering and handloom durries	5
5801	all goods	5
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5
5808	Saree fall	5
5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass beads, badla, gizai	5
60	Knitted or crocheted fabrics [All goods]	5
61 or 6501 or 6505	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece	5
62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	5
63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece	5
6309 or 6310	Worn clothing and other worn articles; rags	5
64	Footwear having a retail sale price not exceeding Rs.1000 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.	5
6602 00 00	Walking-sticks including seat sticks	5
6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	5
6901 00 10	Bricks of fossil meals or similar siliceous earths	5
6904 10 00	Building bricks	5
6905 10 00	Earthen or roofing tiles	5
7001	Cullet or other waste or scrap of glass	5
7018	Glass beads.	5
84	Pawan Chakki that is Air Based Atta Chakki	5
8407 10 00, 8411	Aircraft engines	5
8413, 8413 91	Hand pumps and parts thereof	5
8419 19	Solar water heater and system	5
8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof	5

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
8504	Charger or charging station for Electrically operated vehicles	5
84, 85 or 94	<p>Following renewable energy devices & parts for their manufacture</p> <p>(a) Bio-gas plant</p> <p>(b) Solar power based devices</p> <p>(c) Solar power generating system</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG)</p> <p>(e) Waste to energy plants/devices</p> <p>(f) Solar lantern/solar lamp</p> <p>(g) Ocean waves/tidal waves energy devices/plants</p> <p>(h) [Photo voltaic cells, whether or not assembled in modules or made up into panels]</p> <p>Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.</p>	5
8509	Wet grinder consisting of stone as grinder	5
84 or 85	<p>E-waste</p> <p>Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer</p>	5
87	<p>Electrically operated vehicles, including two and three wheeled electric vehicles.</p> <p>Explanation :- For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.</p>	5
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	5
8714 20	Parts and accessories of carriage for disabled persons	5
88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and	5

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	consumables required for launch vehicles and satellites and payloads	
8802	Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.	5
8803	Parts of goods of heading 8802	5
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	5
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	5
8904	Tugs and pusher craft	5
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 lifeboats other than rowing boats	5
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)	5
Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907	5
90	Coronary stents and coronary stent systems for use with cardiac catheters	5
90 or any other Chapter	Artificial kidney	5
90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney	5
90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs	5
90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule	5
9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece	5
9401 10 00	Aircraft seats	5
9405 50 31	Kerosene pressure lantern	5
9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles	5
4016 or 9503	Toy balloons made of natural rubber latex	5
9507	Fishing hooks	5
9601	Worked corals other than articles of coral	5
9603 [other than 9603 10 00]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]	5

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	5
9705	Numismatic coins	5
9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use.	5
4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	5
4823	Articles made of paper mache	5
5607, 5609	Coir articles	5
5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps	5
57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	5
5804 30 00	Handmade lace	5
5805	Hand-woven tapestries	5
5808 10	Hand-made braids and ornamental trimming in the piece	5
5810	Hand embroidered articles	5
6117, 6214	Handmade/hand embroidered shawls of sale value not exceeding Rs. 1000 per piece	5
7018 10	Bangles, beads and small ware	5
7018 10	Bangles, beads and small ware	5
Any Chapter	Rosaries, prayer beads or Hawan samagri	5
Any Chapter	Biomass briquettes or solid bio fuel pellets	5
01012100, 010129	Live horses	12
0402 91 10, 0402 99 20	Condensed milk	12
0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	12
0406	Cheese	12
0801	Brazil nuts, dried, whether or not shelled or peeled	12
0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]	12
0804	Dates (soft or hard), figs, pineapples, avocados, guavas, and mangosteens, dried	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried	12
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled	12
1108	Starches; inulin	12
1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	12
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	12
1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	12
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	12
1505	Wool grease and fatty substances derived therefrom (including lanolin)	12
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	12
1516	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	12
1517	Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	12
1518	Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included	12
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	12
1602	Other prepared or preserved meat, meat offal or blood	12
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)	12
1704	Sugar boiled confectionery	12
1902	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	12
1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	12
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	12
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	12
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	12
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	12
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	12
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	12
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	12
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or 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	12
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.	12
2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	12
2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	12
2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
2106	Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi[and batters	12
2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form (other than roasted gram) put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	12
2106 90 91	Diabetic foods	12
2201	Drinking water packed in 20 litres bottle	12
2202 99 10	Soya milk drinks	12
2202 99 20	Fruit pulp or fruit juice based drinks	12
2202 99 90	Tender coconut water put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	12
2202 99 30	Beverages containing milk	12
2515 12 10	Marble and travertine blocks	12
2516	Granite blocks	12
28	Anaesthetics	12
28	Potassium Iodate	12
28	Steam	12
28 or 38	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	12
2801 20	Iodine	12
2804 40 10	Medical grade oxygen	12
2847	Medicinal grade hydrogen peroxide	12
29 or 3808 93	Gibberellic acid	12
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	12
3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products	
3003	Medicaments (excluding goods of heading 30.02, 30.05 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 Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments	12
3004	Medicaments (excluding goods of heading 30.02, 30.05 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 Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale	12
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	12
3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. 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 dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]	12
3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink	12
3306 10 10	Tooth powder	12
3307 41 00	Odoriferous preparations which operate by burning [other than agarbattis, lobhan, dhoop batti, dhoop, sambhran]	12
29, 30, 3301	Following goods namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil	12
3406	Candles, tapers and the like	12
3701	Photographic plates and film for x-ray for medical use	12
3705	Photographic plates and films, exposed and developed, other than cinematographic film	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.	12
3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon	12
3818	Silicon wafers	12
3822	All diagnostic kits and reagents	12
3826	Bio-diesel	12
3926	Feeding bottles	12
3926	Plastic beads	12
4007	Latex Rubber Thread	12
4014	Nipples of feeding bottles	12
4015	Surgical rubber gloves or medical examination rubber gloves	12
4016	Rubber bands	12
4202 22 20	Hand bags and shopping bags, of cotton	12
4202 22 30	Hand bags and shopping bags, of jute	12
4203	Gloves specially designed for use in sports	12
44 or any Chapter	The following goods, namely: - a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues	12
44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	12
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, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like	12
4405	Wood wool; wood flour	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
4406	Railway or tramway sleepers (cross-ties) of wood	12
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]	12
4409	Bamboo flooring	12
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	12
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	12
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	12
4418	Bamboo wood building joinery	12
4419	Tableware and Kitchenware of wood	12
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	12
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 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]	12
4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	12
4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	12
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	12
4701	Mechanical wood pulp	12
4702	Chemical wood pulp, dissolving grades	12
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	12
4704	Chemical wood pulp, sulphite, other than dissolving grades	12
4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	12
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard	12
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	12
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	12
4806 20 00	Greaseproof papers	12
4806 40 10	Glassine papers	12
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	12
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	12
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	12
4811	Aseptic packaging paper	12
4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	12
4819	Cartons, boxes and cases of corrugated paper or paper board	12
4820	Exercise book, graph book, & laboratory note book and notebooks	12
4823	Paper pulp moulded trays	12
48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	12
4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	12
4907	Unused 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 [other than Duty Credit Scrips]	12
4908	Transfers (decalcomanias)	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	12
4910	Calendars of any kind, printed, including calendar blocks	12
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 similar purposes reproduced with the aid of computer or any other devices	12
5401	Sewing thread of manmade filaments, whether or not put up for retail sale	12
5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	12
5508	Sewing thread of manmade staple fibres	12
5509, 5510, 5511	Yarn of manmade staple fibres	12
5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool except cigarette filter rods	12
5602	Felt, whether or not impregnated, coated, covered or laminated	12
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	12
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	12
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; Imitation zari thread	12
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	12
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics [other than jute twine, coir cordage or ropes]	12
5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [other than products of coir]	12
5701	Carpets and other textile floor coverings, knotted, whether or not made up	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	12
5703	Carpets and other textile floor coverings, tufted, whether or not made up	12
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	12
5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom except the items covered in 219 in Schedule I.	12
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	12
5803	Gauze, other than narrow fabrics of heading 5806	12
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	12
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	12
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	12
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall]	12
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]	12
5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]	12
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	12
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	12
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	12
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	12
5905	Textile wall coverings	12
5906	Rubberised textile fabrics, other than those of heading 5902	12
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	12
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	12
5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	12
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	12
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles	12
61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece	12
62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece	12
63[other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [other than Worn clothing and other worn articles; rags]	12
6305 32 00	Flexible intermediate bulk containers	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
6501	Textile caps	12
6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	12
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	12
6602	Whips, riding-crops and the like	12
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	12
6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	12
68	Sand lime bricks or Stone inlay work	12
6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone	12
6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	12
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	12
6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	12
6913	Statues and other ornamental articles	12
7015 10	Glasses for corrective spectacles and flint buttons	12
7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	12
7310 or 7326	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	12
7317	Animal shoe nails	12
7319	Sewing needles	12
7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	12
7323	Table, kitchen or other household articles of iron & steel; Utensils	12
7418	Table, kitchen or other household articles of copper; Utensils	12
7419 99 30	Brass Kerosene Pressure Stove	12
7615	Table, kitchen or other household articles of aluminium; Utensils	12
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	12
8214	Paper knives, Pencil sharpeners and blades therefor	12
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	12
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph,	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	picture or similar frames, of base metal; mirrors of base metal; metal bidriware	
8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	12
8408	Fixed Speed Diesel Engines of power not exceeding 15HP	12
8413	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	12
8414 20 10	Bicycle pumps	12
8414 20 20	Other hand pumps	12
8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps	12
8420	Hand operated rubber roller	12
8424	Nozzles for drip irrigation equipment or nozzles for sprinklers	12
8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers	12
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts[8432 90]	12
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]	12
8434	Milking machines and dairy machinery	12
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	12
8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines	12
8479	Composting Machines	12
85	Parts for manufacture of Telephones for cellular networks or for other wireless networks	12
8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.	12
8539	LED lamps	12
8601	Rail locomotives powered from an external source of electricity or by electric accumulators	12
8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof	12
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	12
8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	tampers, track liners, testing coaches and track inspection vehicles)	
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)	12
8606	Railway or tramway goods vans and wagons, not self-propelled	12
8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof	12
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	12
87	Fuel Cell Motor Vehicles	12
8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	12
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	12
8712	Bicycles and other cycles (including delivery tricycles), not motorised	12
8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	12
8716 20 00	Self-loading or self-unloading trailers for agricultural purposes	12
8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	12
90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips	12
90 or any other Chapter	Patent Ductus Arteriousus / Atrial Septal Defect occlusion device	12
9001	Contact lenses; Spectacle lenses	12
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	12
9004	Spectacles, corrective [other than goggles for correcting vision]	12
9017 20	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments	12
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	12
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	12
9021	Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]	12
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light	12
9403	Furniture wholly made of bamboo, cane or rattan	12
9404	Coir products except coir mattresses	12
9404	Products wholly made of quilted textile materials	12
9404	Cotton quilts of sale value exceeding Rs. 1000 per piece	12
9405, 9405 50 31	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	12
9405	LED lights or fixtures including LED lamps	12
9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)	12
9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	12
9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	12
9506	Sports goods other than articles and equipments for general physical exercise	12
9507	Fishing rods and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	12
9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	12
9607	Slide fasteners and parts thereof.	12
9607	Slide fasteners	12
9608	Pens [other than Fountain pens, stylograph pens]	12
9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk	12
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
9619 00 30, 9619 00 40, or 9619 00 90	All goods	12
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	12
9702	Original engravings, prints and lithographs	12
9703	Original sculptures and statuary, in any material	12
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]	12
9706	Antiques of an age exceeding one hundred years	12
9804	Other Drugs and medicines intended for personal use	12
3406	Handcrafted candles	12
4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	12
4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	12
4414 00 00	Wooden frames for painting, photographs, mirrors etc	12
4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	12
4503 90 90 4504 90	Art ware of cork [including articles of sholapith]	12
6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 1000 per piece	12
6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	12
6815 99 90	Stone art ware, stone inlay work	12
6912 00 10 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	12
6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)	12
7009 92 00	Ornamental framed mirrors	12
7018 90 10	Glass statues [other than those of crystal]	12
7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	12
7326 90 99	Art ware of iron	12
7419 99	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	12
7616 99 90	Aluminium art ware	12

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	12
9405 10	Handcrafted lamps (including panchloga lamp)	12
9401 50, 9403 80	Furniture of bamboo, rattan and cane	12
9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	12
9504	Ganjifa card	12
9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	12
9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	12
9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)	12
9703	Original sculptures and statuary, in metal, stone or any other material	12
Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software	12
1107	Malt, whether or not roasted	18
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 tamarind kernel powder	18
1404 90 10	Bidi wrapper leaves (tendu)	18
1404 90 50	Indian katha	18
1517 10	All goods i.e. Margarine, Linnoxyn	18
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	18
1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	18
1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	18
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]	18
1704	Sugar confectionery [other than mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki,	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets, gajak and sugar boiled confectionary]	
1804	Cocoa butter, fat and oil	18
1805	Cocoa powder, not containing added sugar or sweetening matter	18
1806	Chocolates and other food preparations containing cocoa	18
1901[other than 1901 20 00]	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 mixes and doughs for the preparation of bakers' wares of heading 1905]	18
1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than 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]	18
1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products[other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products	18
2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	18
2101 20	All goods i.e 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	18
2104	Soups and broths and preparations therefor; homogenised composite food preparations	18
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	18
2106	Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]	18
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured other than Drinking water packed in 20 litres bottles	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water and caffeinated beverages]	18
2207	Ethyl alcohol and other spirits, denatured, of any strength[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]	18
2209	Vinegar and substitutes for vinegar obtained from acetic acid	18
2515 12 20, 2515 12 90	Marble and travertine, other than blocks	18
2516 12 00	Granite, other than blocks	18
2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	18
2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds	18
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste	18
2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	18
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), Xylol (xylenes), Naphthelene	18
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars	18
2710	Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]	18
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 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 Corporation Limited]	18
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	18
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	18
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	18
28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods including Fertilizer grade Phosphoric acid]	18
29	All organic chemicals other than giberellic acid	18
30	Nicotine polacrilex gum	18
3102	Mineral or chemical fertilisers, nitrogenous, which are clearly not to be used as fertilizers	18
3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers	18
3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers	18
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers	18
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)	18
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)	18
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	18
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	18
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	18
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	18
3207	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes	
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	18
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	18
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	18
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	18
3211 00 00	Prepared driers	18
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 retail sale	18
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	18
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases	18
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]	18
3303	Perfumes and toilet waters	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]	18
3305	Preparations for use on the hair [except Mehendi pate in Cones]	18
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]	18
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoopbatti, dhoop, sambhrani]	18
3401	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; 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	18
3402	Organic 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 [other than Sulphonated castor oil, fish oil or sperm oil]	18
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	18
3404	Artificial waxes and prepared waxes	18
3405	Polishes and creams, for footwear, 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	18
3407	Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	
3501	Casein, caseinates and other casein derivatives; casein glues	18
3502	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	18
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	18
3504	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	18
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	18
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	18
3507	Enzymes, prepared enzymes	18
3601	Propellant powders	18
3602	Prepared explosives, other than propellant powders; such as Industrial explosives	18
3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	18
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	18
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters	18
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)	18
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	18
3703	Photographic paper, paperboard and textiles, sensitised, unexposed	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	18
3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films	18
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	18
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures	18
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	18
3803 00 00	Tall oil, whether or not refined	18
3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates	18
3805	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 para-cymene; pine oil containing alpha-terpineol as the main constituent	18
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	18
3807	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	18
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products [other than bio-pesticides mentioned against S. No. 78A of schedule -II]	18
3809	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	18
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or 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	18
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	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
3812	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	18
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	18
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	18
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	18
3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	18
3817	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 2707 or 2902	18
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]	18
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	18
3820	Anti-freezing preparations and prepared de-icing fluids	18
3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	18
3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols	18
3824	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	18
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.]	18
3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms	18
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	18
3917	Tubes, pipes and hoses, and fittings therefor, of plastics	18
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics	18
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	18
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	18
3921	Other plates, sheets, film, foil and strip, of plastics	18
3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics	18
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics (except the items covered in Sl. No. 80AA in Schedule II)	18
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	18
3925	Builder's wares of plastics, not elsewhere specified	18
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]	18
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)	18
4003	Reclaimed rubber in primary forms or in plates, sheets or strip	18
4004	powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)	18
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	18
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	18
4007	Vulcanised rubber thread and cord, other than latex rubber thread	18
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	18
4010	Conveyor or transmission belts or belting, of vulcanised rubber	18
4011	Rear Tractor tyres and rear tractor tyre tubes	18
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	18
4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]	18
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 Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]	18
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]	18
4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]	18
4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber	18
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	18
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco- 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 [other than handbags and shopping bags, of cotton or jute]	18
[4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]	18
4205	Other articles of leather or of composition leather	18
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
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.	18
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 those of heading 4303	18
4303	Articles of apparel, clothing accessories and other articles of fur skin	18
4304	Artificial fur and articles thereof	18
4403	Wood in the rough	18
4407	Wood sawn or chipped	18
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]	18
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-joint[other than bamboo flooring]	18
4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards	18
4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards	18
4412	Plywood, veneered panels and similar laminated wood	18
4413	Densified wood, in blocks, plates, strips, or profile shapes	18
4414	Wooden frames for paintings, photographs, mirrors or similar objects	18
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes [other than bamboo wood building joinery]	18
4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware	18
44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between	18
44 or any Chapter	Bamboo flooring tiles	18
4501	Waste cork; crushed, granulated or ground cork	18
4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes,	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	
4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)	18
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	18
4811	Paper, paperboard, cellulose wadding 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 than aseptic packaging paper]	18
4812	Filter blocks, slabs and plates, of paper pulp	18
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	18
4814	Wall paper and similar wall coverings; window transparencies of paper	18
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	18
4817 [Except 4817 30]	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]	18
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 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	18
4819 20	Cartons, boxes and cases of non-corrugated paper or paper board	18
4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
4821	Paper or paperboard labels of all kinds, whether or not printed	18
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	18
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper, kites, Paper mache articles]	18
5402, 5404, 5406	All goods other than synthetic filament yarns	18
5403, 5405, 5406	All goods other than artificial filament yarns	18
5501, 5502	Synthetic or artificial filament tow	18
5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	18
5505	Waste of manmade fibres	18
56012200	Cigarette Filter rods	18
3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;	18
6305 32 00	Flexible intermediate bulk containers	18
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	18
6402	Other footwear with outer soles and uppers of rubber or plastics	18
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	18
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	18
6405	Other footwear	18
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	18
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 other than textile caps	18
6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	18
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	18
6505	Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips),	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	
6506	Other headgear, whether or not lined or trimmed	18
6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	18
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit **	18
6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	18
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 included	18
6801	Setts, curbstones and flagstones, of natural stone (except slate)	18
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and power, of except the items covered in Sl. No. 123 in Schedule I	18
6803	Worked slate and articles of slate or of agglomerated slate	18
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	18
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	18
6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69	18
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	18
6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	18
6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced	18
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	18
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 or 6813	18
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	18
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	18
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]	18
6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	18
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	18
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	18
6904	Ceramic flooring blocks, support or filler tiles and the like	18
6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	18
6906	Ceramic pipes, conduits, guttering and pipe fittings	18
6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	18
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	18
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
6914	Other ceramic articles	18
7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked	18
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	18
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	18
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	18
7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	18
7007	Safety glass, consisting of toughened (tempered) or laminated glass	18
7008	Multiple-walled insulating units of glass	18
7009	Glass mirrors, whether or not framed, including rear-view mirrors	18
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	18
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	18
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	18
7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	18
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 and their segments, for the manufacture of such glasses	18
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, 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; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms	18
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter	18
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	18
7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]	18
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	18
7202	Ferro-alloys	18
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	18
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	18
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	18
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	18
7207	Semi-finished products of iron or non-alloy steel	18
7208 to 7212	All flat-rolled products of iron or non-alloy steel	18
7213 to 7215	All bars and rods, of iron or non-alloy steel	18
7216	Angles, shapes and sections of iron or non-alloy steel	18
7217	Wire of iron or non-alloy steel	18
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	18
7219, 7220	All flat-rolled products of stainless steel	18
7221, 7222	All bars and rods, of stainless steel	18
7223	Wire of stainless steel	18
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	18
7225, 7226	All flat-rolled products of other alloy steel	18
7227, 7228	All bars and rods of other alloy steel.	18
7229	Wire of other alloy steel	18
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	18
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 crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
7303	Tubes, pipes and hollow profiles, of cast iron	18
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	18
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	18
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	18
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	18
7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridgesections, 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, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]	18
7309	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	18
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	18
7311	Containers for compressed or liquefied gas, of iron or steel	18
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	18
7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	18
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	18
7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90	18
7316	Anchors, grapnels and parts thereof, of iron or steel	18
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 screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
7319	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	18
7320	Springs and leaves for springs, of iron and steel	18
7321	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 [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]	18
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	18
7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	18
7323 9410	Ghamella	18
7324	Sanitary ware and parts thereof, of iron and steel	18
7325	Other cast articles of iron or steel	18
7326	Other articles of iron and steel	18
7401	Copper mattes; cement copper (precipitated copper)	18
7402	Unrefined copper; copper anodes for electrolytic refining	18
7403	Refined copper and copper alloys, unwrought	18
7404	Copper waste and scrap	18
7405	Master alloys of copper	18
7406	Copper powders and flakes	18
7407	Copper bars, rods and profiles	18
7408	Copper wire	18
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	18
7410	Copper foils	18
7411	Copper tubes and pipes	18
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	18
7413	Stranded wires and cables	18
7415	Nails, tacks, drawing pins, staples (other than 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	18
7418	All goods [other than table, kitchen or other household articles of copper; Utensils]	18
7419	Other articles of copper [other than Brass Kerosene Pressure Stove]	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	18
7502	Unwrought nickel	18
7503	Nickel waste and scrap	18
7504	Nickel powders and flakes	18
7505	Nickel bars, rods, profiles and wire	18
7506	Nickel plates, sheets, strip and foil	18
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	18
7508	Other articles of nickel	18
7601	[Unwrought] Aluminium	18
7602	Aluminium waste and scrap	18
7603	Aluminium powders and flakes	18
7604	Aluminium bars, rods and profiles	18
7605	Aluminium wire	18
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	18
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	18
7608	Aluminium tubes and pipes	18
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	18
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and 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	18
7611	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	18
7612	Aluminium casks, drums, cans, boxes, etc.	18
7613	Aluminium containers for compressed or liquefied gas	18
7614	Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated	18
7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]	18
7616	Other articles of aluminium	18
7801	Unwrought lead	18
7802	Lead waste and scrap	18
7804	Lead plates, sheets, strip and foil; lead powders and flakes	18
7806	Other articles of lead (including sanitary fixtures and Indian lead seals)	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
7901	Unwrought zinc	18
7902	Zinc waste and scrap	18
7903	Zinc dust, powders and flakes	18
7904	Zinc bars, rods, profiles and wire	18
7905	Zinc plates, sheets, strip and foil	18
7907	Other articles of zinc including sanitary fixtures	18
8001	Unwrought tin	18
8002	Tin waste and scrap	18
8003	Tin bars, rods, profiles and wire	18
8007	Other articles of tin	18
8101 to 8112	Other base metals, namely, 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), rhenium and thallium, and articles thereof, including waste and scrap	18
8113	Cermets and articles thereof, including waste and scrap	18
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	18
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	18
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	18
8205	Hand tools (including glaziers' diamonds), not elsewhere 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	18
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	18
8207	Interchangeable 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	18
8208	Knives and cutting blades, for machines or for mechanical appliances	18
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets	18
8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
8212	Razors and razor blades (including razor blade blanks in strips)	18
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	18
8214	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 sharpeners and blades therefor]	18
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 foregoing articles, of base metal	18
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	18
8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	18
8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	18
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	18
8307	Flexible tubing of base metal, with or without fittings	18
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	18
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	18
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	18
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP	18
84 or 85	Parts suitable for use solely or principally with 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	18
8401	Nuclear reactors; machinery and apparatus for isotopes separation	18
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	18
8403	Central heating boilers other than those of heading 8402	18
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	18
8405	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	18
8406	Steam turbines and other vapour turbines	18
8410	Hydraulic turbines, water wheels, and regulators therefor	18
8411	Turbo-jets, turbo-propellers and other gas turbines other than aircraft engines	18
8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]	18
8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]	18
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps	18
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	18
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	18
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	18
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating,	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric other than Solar water heater and system	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]	18
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	18
8422 20 00, 8422 30 00, 8422 40 00, 8422 90 [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]	18
8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	18
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; Nozzles for drip irrigation equipment or nozzles for sprinklers]	18
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	18
8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	18
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	18
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	18
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	18
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	18
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	18
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	18
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	18
8440	Book-binding machinery, including book-sewing machines	18
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	18
8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	18
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	18
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	18
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	18
8446	Weaving machines (looms)	18
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	18
8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)	18
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	18
8450	Household or laundry-type washing machines, including machines which both wash and dry	18
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	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	made up textile articles and machines for applying the paste 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	
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	18
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	18
8455	Metal-rolling mills and rolls therefor	18
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	18
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	18
8458	Lathes (including turning centres) for removing metal	18
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	18
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	18
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	18
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	18
8463	Other machine-tools for working metal, or cermets, without removing material	18
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	18
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	18
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	special attachments for the machines; tool holders for any type of tool, for working in the hand	
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	18
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances	18
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	18
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	18
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]	18
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472	18
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	18
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	18
8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines	18
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	18
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting machines]	18
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	18
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	18
8482	Ball bearing, Roller Bearings	18
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	18
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	18
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	18
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter	18
8501	Electric motors and generators (excluding generating sets)	18
8502	Electric generating sets and rotary converters	18
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	18
8504	Electrical transformers, static converters (for example, rectifiers) and inductors, other than charger or charging station for Electrically operated vehicles.	18
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	18
8506	Primary cells and primary batteries	18
8507 60 00	Lithium-ion Batteries	18
8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank	18
8508	Vacuum cleaners	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
8509	Electro-mechanical domestic appliances, with selfcontained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]	18
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	18
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	18
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	18
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	18
8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	18
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	18
8517	All Goods	18
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set	18
8519	Sound recording or reproducing apparatus	18
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	18
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	18
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	18
8525	Closed-circuit television (CCTV) transmission apparatus for radio-broadcasting or television, whether or not incorporating	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	18
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock";	18
8528	Television set (including LCD or LED television) of screen size not exceeding 32 inches	18
8528	Computer monitors not exceeding 32 inches, Set top Box for Television (TV)	18
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	18
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	18
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	18
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)	18
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors	18
8534 00 00	Printed Circuits	18
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts	18
8536	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 fibre bundles or cables	18
8537	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 electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	18
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
8539	Electrical Filaments or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]	18
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 camera tubes)	18
8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals	18
8542	Electronic integrated circuits	18
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	18
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	18
8545	Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	18
8546	Electrical insulators of any material	18
8547	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	18
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	18
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]	18
8702	Buses for use in public transport which exclusively run on Bio-fuels	18
8703	Following motor vehicles of length not exceeding 4000 mm, namely: - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (b) Diesel driven vehicles of engine capacity not exceeding	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department	
8704	Refrigerated motor vehicles	18
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)	18
8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	18
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	18
8715	Baby carriages and parts thereof	18
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 carts, rickshaws and the like); animal drawn vehicles]	18
8801	Balloons and dirigibles, gliders and other non-powered aircraft	18
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof	18
8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof	18
8908 00 00	Vessels and other floating structures for breaking up	18
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	18
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 [other than intraocular lens]	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
9004	Spectacles [other than corrective]; goggles including those for correcting vision	18
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	18
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	18
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	18
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	18
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens	18
9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection	18
9012	Microscopes other than optical microscopes; diffraction apparatus	18
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	18
9014	Direction finding compasses; other navigational instruments and appliances	18
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	18
9016	Balances of a sensitivity of 5 cg or better, with or without weights	18
9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter	18
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like	18
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	18
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	18
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	18
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	18
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	18
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	18
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 ionising radiations	18
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	18
9032	Automatic regulating or controlling instruments and apparatus	18
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	18
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	18
9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101	18
9103	Clocks with watch movements, excluding clocks of heading 9104	18
9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	18
9105	Other clocks	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
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, time-registers, time-recorders)	18
9107	Time switches with clock or watch movement or with synchronous motor	18
9108	Watch movements, complete and assembled	18
9109	Clock movements, complete and assembled	18
9114	Other clock or watch parts	18
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	18
9111	Watch cases and part thereof	18
9112	Clock cases, and cases of a similar type for other goods of this chapter, and parts thereof	18
9113	Watch straps, watch bands and watch bracelets, and parts thereof;	18
9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments	18
9202	Other string musical instruments (for example, guitars, violins, harps)	18
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	18
9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	18
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	18
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	18
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	18
9301	Military weapons other than revolvers, pistols	18
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, captive-bolt humane killers, line-throwing guns)	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	18
9305	Parts and accessories of articles of headings 9301 to 9304	18
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	18
9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	18
9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]	18
9402	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	18
9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	18
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 [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]	18
9405	Lamps and lighting fittings including searchlights and spotlights 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 [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]	18
9406	Prefabricated buildings	18
9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)	18
9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]	18
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
9506	Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]	18
9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]	18
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, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	18
9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks	18
9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated 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) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]	18
9604 00 00	Hand sieves and hand riddles	18
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	18
9608	Fountain pens, stylograph pens	18
9610 00 00	Boards, with writing or drawing surface, whether or not framed	18
9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	18
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	18
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks	18
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	18
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner	18
9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
9620 00 00	Monopods, bipods, tripods and similar articles	18
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 the substantial expansion of an existing unit, of a specified: (1) 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 goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.	18
9802	Laboratory chemicals	18
4011 70 00	Tyre for tractors	18
4013 90 49	Tube for tractor tyres	18
8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	18
8413 81 90	Hydraulic Pumps for Tractors	18
8708 10 10	Bumpers and parts thereof for tractors	18
8708 30 00	Brakes assembly and its parts thereof for tractors	18
8708 40 00	Gear boxes and parts thereof for tractors	18
8708 50 00	Transaxles and its parts thereof for tractors	18
8708 70 00	Road wheels and parts and accessories thereof for tractors	18
8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof	18
8708 92 00	Silencer assembly for tractors and parts thereof	18
8708 93 00	Clutch assembly and its parts thereof for tractors	18
8708 94 00	Steering wheels and its parts thereof for tractor	18
8708 99 00	Hydraulic and its parts thereof for tractors	18
8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	18
Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software	18

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
Any Chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in notification No. 07 / 2019- Central Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No. __, dated 29th March, 2019.</p> <p>Explanation. For the purpose of this entry,–</p> <p>(i) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p>	18
Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI	18
1703	Molasses	28
2106 90 20	Pan masala	28
2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured	28
2202 99 90	Caffeinated Beverages	28
2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	28
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	28
2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences [including biris]	28
2515 12 20, 2515 12 90	Marble and travertine, other than blocks	28
2516 12 00	Granite, other than blocks	28

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	28
4011	New pneumatic tyres, of rubber other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres; and of a kind used on aircraft	28
8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	28
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	28
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	28
8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]	28
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	28
8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	28
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithiumion battery and other Lithium-ion accumulators including Lithium-ion power banks	28
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	28
8525	Digital cameras and videocamera recorders other than CCTV	28
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]	28
8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	28
8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]	28

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]	28
8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]	28
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	28
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	28
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	28
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	28
8714	Parts and accessories of vehicles of headings 8711	28
8802	Aircrafts for personal use	28
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	28
9302	Revolvers and pistols, other than those of heading 9303 or 9304	28
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	28
9804	All dutiable articles intended for personal use	28
Any Chapter	Lottery	28
Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club	28
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	3
7105	Dust and powder of natural or synthetic precious or semi-precious stones	3
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	3
7107	Base metals clad with silver, not further worked than semi-manufactured	3
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	3
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured	3
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form	3
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	3
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious	3

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	3
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	3
7115	Other articles of precious metal or of metal clad with precious metal	3
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	3
7117	Imitation jewellery other than bangles of lac/shellac	3
7118	Coin	3
7113 11 10	Silver filigree work	3
7117	Handmade imitation jewellery (including natural seeds, beads jewelry, cardamom garland)	3
7102	All goods	0.25
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	0.25
7104	Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport	0.25
0101	Live asses, mules and hinnies	0
0102	Live bovine animals	0
0103	Live swine	0
0104	Live sheep and goats	0
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	0
0106	Other live animal such as Mammals, Birds, Insects	0
0201	Meat of bovine animals, fresh and chilled.	0
0203	All goods, fresh or chilled	0
0204		
0205		
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0202	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than	0
0203		
0204		
0205		
0206		

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
0207 0208 0209 0210	those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	
03	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]	0
0301	Live fish.	0
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	0
0304 0306 0307 0308	All goods, fresh or chilled	0
0303 0304 0305 0306 0307 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	0
0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk	0
0403	Curd; Lassi; Butter milk	0
0406	Chena or paneer, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE I];	0
0407	Birds' eggs, in shell, fresh, preserved or cooked	0
0409	Natural honey, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE I]	0
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair	0
0504	All goods, fresh or chilled	0

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
0504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	0
0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products	0
0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.	0
0511	Semen including frozen semen	0
06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	0
0701	Potatoes, fresh or chilled.	0
0702	Tomatoes, fresh or chilled.	0
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	0
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	0
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	0
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	0
0707	Cucumbers and gherkins, fresh or chilled.	0
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	0
0709	Other vegetables, fresh or chilled.	0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	0
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	0
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	0
0713	Dried leguminous vegetables, shelled, whether or not skinned or split other than those [put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]]	0

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried; sago pith.	0
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	0
08	Dried makhana, whether or not shelled or peeled other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	0
0801	Coconuts, fresh or dried, whether or not shelled or peeled	0
0801	Brazil nuts, fresh, whether or not shelled or peeled	0
0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled	0
0803	Bananas, including plantains, fresh or dried	0
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.	0
0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.	0
0806	Grapes, fresh	0
0807	Melons (including watermelons) and papaws (papayas), fresh.	0
0808	Apples, pears and quinces, fresh.	0
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	0
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.	0

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
0813	Tamarind dried	0
0814	Peel of citrus fruit or melons (including watermelons), fresh.	0
07, 09 or 10	All goods of seed quality	0
0901	Coffee beans, not roasted	0
0902	Unprocessed green leaves of tea	0
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]	0
0910 11 10	Fresh ginger, other than in processed form	0
0910 30 10	Fresh turmeric, other than in processed form	0
1001	Wheat and meslin other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1002	Rye other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1003	Barley other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1004	Oats other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1005	Maize (corn) other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1006	Rice other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on	0

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
1007	Grain sorghum other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1101	Wheat or meslin flour other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1103	Cereal groats, meal and pellets other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1104	Cereal grains hulled	0
1105	Flour, powder, flakes, granules or pellets of potatoes other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is	0

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
1106 10 10	Guar Meal	0
12	All goods of seed quality	0
1201	Soya beans, whether or not broken, of seed quality.	0
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.	0
1204	Linseed, whether or not broken, of seed quality.	0
1205	Rape or colza seeds, whether or not broken, of seed quality.	0
1206	Sunflower seeds, whether or not broken, of seed quality.	0
1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.	0
1209	Seeds, fruit and spores, of a kind used for sowing.	0
1210	Hop cones, fresh.	0
1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets	0
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.	0
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.	0
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	0
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	0
1301	Lac and Shellac	0
1401	Sal leaves, siali leaves, sisal leaves, sabai grass	0
1404 90 40	Betel leaves	0
1404 90 60	Coconut shell, unworked	0

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks	0
1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar	0
1904	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	0
1905	Pappad, by whatever name it is known, except when served for consumption	0
1905	Bread (branded or otherwise), except when served for consumption and pizza bread	0
2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.	0
2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]	0
2201	Non-alcoholic Toddy, Neera including date and palm neera	0
2202 90 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018	0
2306	Cotton seed oil cake	0
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water	0
2716 00 00	Electrical energy	0
2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	0
3002	Human Blood and its components	0
3006	All types of contraceptives	0
3101	All goods and organic manure other than those put up in unit container and, -(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	0
3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta	0

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
3825	Municipal waste, sewage sludge, clinical waste	0
3926	Plastic bangles	0
4014	Condoms and contraceptives	0
4401	Firewood or fuel wood	0
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	0
44 OR 68	Deities made of stone, marble or wood	0
46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope	0
46	Plates and cups made up of all kinds of leaves/flowers/bark	0
4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government	0
4817 / 4907	Postal items, like envelope, Post card etc., sold by Government	0
48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India	0
4907	Cheques, lose or in book form	0
4901	Printed books, including Braille books	0
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	0
4903	Children's picture, drawing or colouring books	0
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	0
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	0
4907	Duty Credit Scrips	0
5001	Silkworm laying, cocoon	0
5002	Raw silk	0
5003	Silk waste	0
5101	Wool, not carded or combed	0
5102	Fine or coarse animal hair, not carded or combed	0
5103	Waste of wool or of fine or coarse animal hair	0
52	Gandhi Topi	0
52	Khadi yarn	0
50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets	0
5303	Jute fibres, raw or processed but not spun	0
5305	Coconut, coir fibre	0
53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand	0

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
63	Indian National Flag	0
6703	Human hair, dressed, thinned, bleached or otherwise worked	0
6912 00 40	Earthen pot and clay lamps	0
69	Idols made of clay	0
7018	Glass bangles (except those made from precious metals)	0
7117	Bangles of lac/ shellac	0
8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry, other than ghamella.	0
8445	Charkha for hand spinning of yarns, including amber charkha	0
8446	Handloom [weaving machinery]	0
8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0
8803	Parts of goods of heading 8801	0
9021	Hearing aids	0
92	Indigenous handmade musical instruments as listed in ANNEXURE II	0
9603	Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	0
9609	Slate pencils and chalk sticks	0
9610 00 00	Slates	0
9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons	0
9803	Passenger baggage	0
Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika	0
-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case	0

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.	
-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grant	0
Any chapter	Parts for manufacture of hearing aids	0
Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)	0
Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause	0
2106 90 20	Pan-masala	
2202 10 10	Aerated waters	
2202 10 20	Lemonade	
2202 10 90	Others	
2401	Unmanufactured tobacco (without lime tube) – bearing a brand name	
2401	Unmanufactured tobacco (with lime tube) – bearing a brand name	
2401 30 00	Tobacco refuse, bearing a brand name	
2402 10 10	Cigar and cheroots	
2402 10 20	Cigarillos	
2402 20 10	Cigarettes containing tobacco other than filter cigarettes, of length not exceeding 65 millimetres	
2402 20 20	Cigarettes containing tobacco other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 75 millimetres	
2402 20 30	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	
2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	
2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
2402 20 90	Other cigarettes containing tobacco	
2402 90 10	Cigarettes of tobacco substitutes	
2402 90 20	Cigarillos of tobacco substitutes	
2402 90 90	Other	
2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name	
2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name	
2403 11 90	Other water pipe smoking tobacco not bearing a brand name.	
2403 19 10	Smoking mixtures for pipes and cigarettes	
2403 19 90	Other smoking tobacco bearing a brand name	
2403 19 90	Other smoking tobacco not bearing a brand name	
2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name	
2403 99 10	Chewing tobacco (without lime tube)	
2403 99 10	Chewing tobacco (with lime tube)	
2403 99 10	Filter khaini	
2403 99 20	Preparations containing chewing tobacco	
2403 99 30	Jarda scented tobacco	
2403 99 40	Snuff	
2403 99 50	Preparations containing snuff	
2403 99 60	Tobacco extracts and essence bearing a brand name	
2403 99 60	Tobacco extracts and essence not bearing a brand name	
2403 99 70	Cut tobacco	
2403 99 90	Pan masala containing tobacco ‘Gutkha’	
2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	
2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
2702	Lignite, whether or not agglomerated, excluding jet	
2703	Peat (including peat litter), whether or not agglomerated	
8702 10, 8702 20, 8702 30, 8702 90	Motor vehicles for the transport of not more than 13 persons, including the driver	
87	All old and used motor vehicles Explanation: Nothing contained in this entry shall apply if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT credit as defined in CENVAT Credit Rules, 2004, or the input tax credit of Value Added Tax or any other taxes paid on such vehicles.	

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	
8703 10 10, 8703 80	Electrically operated vehicles, including three wheeled electric motor vehicles.	
8703	Three wheeled vehicles	
8703	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.	
8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (b) Three wheeled vehicles Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (d) Motor vehicles other than those mentioned at (a), (b) and (c) above.	

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
	Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
8704 50, 8703 70	Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
8705 50, 8703 70	Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion; (b) Three wheeled vehicles Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
8706 50, 8703 70	Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion; (c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
8707 50, 8703 70	Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion; (d) Motor vehicles other than those mentioned at (a), (b) and (c) above. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
8703	Hydrogen vehicles based on fuel cell tech and of length not exceeding 4000 mm. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST Rate (%)
8703 21 or 8703 22	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
8703 31	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
8703	Motor vehicles of engine capacity not exceeding 1500 cc	
8703	Motor vehicles of engine capacity exceeding 1500 cc other than motor vehicles specified against entry at S. No 52B	
8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	
8711	Motorcycles of engine capacity exceeding 350 cc.	
8802	Other aircraft (for example, helicopters, aeroplanes), for personal use.	
8903	Yacht and other vessels for pleasure or sports	
Any chapter	All goods other than those mentioned at S. Nos. 1 to 55 above	

Disclaimer: The above is not a complete or exhaustive list of items under exemptions or attracting concessional rates under GST. Some of the items also attract Cess in addition to GST at the applicable rates. For complete details, notifications and other information available on the CBIC website (www.cbic.gov.in) or this website may please be referred to.

Official Website - <https://cbic-gst.gov.in/gst-goods-services-rates.html>

All Rates are updated till 20-06-2020