**GST:-**

Goods and Services Tax (**GST**) is an indirect tax which was introduced in India on 1 July 2017 and was applicable throughout India which replaced multiple cascading taxes levied by the central and state governments.

**GST Rates Structure**

| **Tax Rates** | **Products** |  |
| --- | --- | --- |
| 0% | Milk | Kajal |
| Eggs | Educations Services |
| Curd | Health Services |
| Lassi | Children’s Drawing & Colouring Books |
| Unpacked Foodgrains | Unbranded Atta |
| Unpacked Paneer | Unbranded Maida |
| Gur | Besan |
| Unbranded Natural Honey | Prasad |
| Fresh Vegetables | Palmyra Jaggery |
| Salt | Phool Bhari Jhadoo |
| 5% | Sugar | Packed Paneer |
| Tea | Coal |
| Edible Oils | Raisin |
| Domestic LPG | Roasted Coffee Beans |
| PDS Kerosene | Skimmed Milk Powder |
| Cashew Nuts | Footwear (< Rs.500) |
| Milk Food for Babies | Apparels (< Rs.1000) |
| Fabric | Coir Mats, Matting & Floor Covering |
| Spices | Agarbatti |
| Coal | Mishti/Mithai (Indian Sweets) |
| Life-saving drugs | Coffee (except instant) |
| 12% | Butter | Computers |
| Ghee | Processed food |
| Almonds | Mobiles |
| Fruit Juice | Preparations of Vegetables, Fruits, Nuts or other parts of Plants including Pickle Murabba, Chutney, Jam, Jelly |
| Packed Coconut Water | Umbrella |
| 18% | Hair Oil | Capital goods |
| Toothpaste | Industrial Intermediaries |
| Soap | Ice-cream |
| Pasta | Toiletries |
| Corn Flakes | Computers |
| Soups | Printers |
| 28% | Small cars (+1% or 3% cess) | High-end motorcycles (+15% cess) |
| Consumer durables such as AC and fridge | Beedis are NOT included here |
|  | Luxury & sin items like BMWs, cigarettes and aerated drinks (+15% cess) |

**India GST Registration Number Format (State, PAN form GST) and India State Codes for GST**

For India GST, the following is the format for the India GST number that contains the Indian State Code, the Indian PAN number and the other values.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **State Code** | | **PAN** | | | | | | | | | | **Entity  Code** | **Blank** | **Check Digit** |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |

The list of India State Codes for GST reporting

|  |  |
| --- | --- |
| **State / UT Code** | **State /Union Territory Name** |
| 01 | Jammu & Kashmir |
| 02 | Himachal Pradesh |
| 03 | Punjab |
| 04 | Chandigarh |
| 05 | Uttranchal |
| 06 | Haryana |
| 07 | Delhi |
| 08 | Rajasthan |
| 09 | Uttar Pradesh |
| 10 | Bihar |
| 11 | Sikkim |
| 12 | Arunachal Pradesh |
| 13 | Nagaland |
| 14 | Manipur |
| 15 | Mizoram |
| 16 | Tripura |
| 17 | Meghalaya |
| 18 | Assam |
| 19 | West Bengal |
| 20 | Jharkhand |
| 21 | Odisha (Formerly Orissa |
| 22 | Chhattisgarh |
| 23 | Madhya Pradesh |
| 24 | Gujarat |
| 25 | Daman & Diu |
| 26 | Dadra & Nagar Haveli |
| 27 | Maharashtra |
| 28 | Andhra Pradesh |
| 29 | Karnataka |
| 30 | Goa |
| 31 | Lakshdweep |
| 32 | Kerala |
| 33 | Tamil Nadu |
| 34 | Pondicherry |
| 35 | Andaman & Nicobar Islands |
| 36 | Telangana |

29AAAAA1234A1Z5