

*Disclaimer: The GST rates in relation to certain **Goods** have under gone changes since the introduction of GST upon the recommendation of GST Council. These changes have been given effect through amending notifications issued from time to time.*

Only Notifications as published in the official Gazette of Government of India have the force of law and may be referred.

This document is only for ease of reference and relevant notification will only have legal authority.

1. CGST rates on goods as on 22.09.2025 [Notification No. 09/2025-Central Tax (Rate), dated 17th September, 2025].

Schedule I – 2.5%

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods	Rate
(1)	(2)	(3)	
1.	0101 21 00, 0101 29	Live horses	20%
2.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods, other than fresh or chilled, pre-packaged and labelled	20%
3.	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, pre-packaged and labelled	20%
4.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including condensed milk	20%
5.	0403	Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa; Pre-packaged and labelled Curd, Lassi and Butter milk	20%
6.	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	20%
7.	0405	Butter and other fats and oils derived from milk, including ghee; dairy spreads	20%
8.	0406	Cheese, other than chena or paneer	20%
9.	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.	20%

10.	0409	Natural honey, pre-packaged and labelled	1.5%
11.	0410	Insects and other edible products of animal origin, not elsewhere specified or included	1.5%
12.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	1.5%
13.	0504	All goods, other than fresh or chilled, pre-packaged and labelled	1.5%
14.	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	1.5%
15.	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.	1.5%
16.	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.	1.5%
17.	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.	1.5%
18.	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.	1.5%
19.	07	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower	1.5%
20.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split pre-packaged and labelled; Guar gum refined split	1.5%
21.	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, pre-packaged and labelled	1.5%
22.	0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts; Brazil nuts, dried, whether or not Shelled or Peeled	1.5%
23.	0802	Dried areca nuts, whether or not shelled or peeled; 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.), Pine nuts, chestnuts (singhada), Walnuts, whether or not shelled	1.5%
24.	0802, 0813	Chestnuts (singhada), dried whether or not shelled or peeled	1.5%
25.	08	Dried makhana, whether or not shelled or peeled pre-packaged and labelled	1.5%
26.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas,	1.5%

		mangoes and mangosteens, dried	
27.	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	2.5%
28.	0806	Grapes, dried, and raisins	2.5%
29.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	2.5%
30.	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	2.5%
31.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind]	2.5%
32.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	2.5%
33.	0901	Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]	2.5%
34.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]	2.5%
35.	0903	Maté	2.5%
36.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	2.5%
37.	0905	Vanilla	2.5%
38.	0906	Cinnamon and cinnamon-tree flowers	2.5%
39.	0907	Cloves (whole fruit, cloves and stems)	2.5%
40.	0908	Nutmeg, mace and cardamoms	2.5%
41.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]	2.5%
42.	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	2.5%
43.	1001	Wheat and meslin, pre-packaged and labelled	2.5%
44.	1002	Rye, pre-packaged and labelled	2.5%
45.	1003	Barley, pre-packaged and labelled	2.5%
46.	1004	Oats, pre-packaged and labelled	2.5%
47.	1005	Maize (corn), pre-packaged and labelled	2.5%
48.	1006	Rice, pre-packaged and labelled	2.5%
49.	1007	Grain sorghum, pre-packaged and labelled	2.5%
50.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, pre-packaged and labelled	2.5%
51.	1101	Wheat or meslin flour, pre-packaged and labelled	2.5%
52.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc., pre-packaged and labelled	2.5%