

EXPORT PROMOTION COUNCIL FOR HANDICRAFTS

Extract of Notification No. OTIFICATION NO. 9/2025-Central Tax (Rate) & Notification No. 13/2025-Central Tax (Rate) dated 17th September,

SNO	ITC HS Code	Commodity	HS Codes as in GST Schedule	Description	GST Rate
1	33019031	Attars of all kinds in fixed oil base	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%
2	33074100	Agarbatti and other odoriferous preparations which operate by burning	33074100	Agarbatti, lobhan, dhoop batti, dhoop, sambraani	5%
			3307 41 00	Odoriferous preparations which operate by burning [other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani]	18%
3	33074900	Other	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 shaving cream, shaving lotion and aftershave lotion]	18%
4	34060010	Candles	3406	Candles, tapers and the like	5%
5	39231020	Watch-box, jewellery box and similar containers of plastics	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	18%
6	42022910	Hand bags of other materials excluding wicker-work or basket work	4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	5%

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	42022910	Hand bags of other materials excluding wicker-work or basket work	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, bottlecases, 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%
7	42023110	With outer surface of leather or of composition of Leather -Jewellery box	4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	5%
8	42023910	Other -Jewellery box	4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	5%
9	44141000	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS - Of tropic wood	4414	Wooden frames for painting, photographs, mirrors, etc.	5%
			44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	5%
10	44149000	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS -Other	4414	Wooden frames for painting, photographs, mirrors, etc.	5%
11	44191900	Other	4419	Tableware and Kitchenware of wood	5%
12	44199090	Other	4419	Tableware and Kitchenware of wood	5%
13	44201100	Statuettes and other ornaments, of wood: Of tropical wood	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	5%

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14	44201900	Statuettes and other ornaments, of wood: -Other	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	5%
15	44209010	Wood marquetry and inlaid wood	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	5%
16	44209090	Other	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	5%
17	44219160	Parts of domestic decorative articles used as tableware and kitchenware	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]	5%
			4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware	18%
			4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	5%
			4503 90 90, 4504	Art ware of cork (including articles of sholapith)	5%
18	46012900	Mats, matting and screens of vegetable materials -Other	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%

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19	46019900	Other	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%
20	46021100	Of bamboo	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	5%
21	46021200	Of rattan	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	5%
22	46021911	Baskets	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	5%
23	46021919	Other	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	5%
24	46021990	Other	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	5%
25	48021010	Hand-made paper -Paper	4802	Hand-made paper and paperboard	5%
26	48021020	Hand-made paperboard	4802	Hand-made paper and paperboard	5%
			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; [other than uncoated paper and paperboard for exercise book, graph book, laboratory note book and notebooks only]	18%
27	48237030	Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	4823	Articles made of paper mache	5%

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28	48239018	Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents	4823	Paper pulp moulded trays; Kites, Paper mache articles	5%
29	56050020	Imitation zari thread	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, including real zari thread (gold) and silver thread combined with textile thread, imitation zari thread or yarn known by any name in trade parlance	5%
30	56050090	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 :- Other	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, including real zari thread (gold) and silver thread combined with textile thread, imitation zari thread or yarn known by any name in trade parlance	5%
			5607, 5609	Coir articles	5%
			5609 00 20, 5609	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%
31	58041090	Tulles and other net fabrics :- Other	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	5%
32	58043000	Hand-made lace	5804 30 00	Handmade lace	5%
33	58050010	Tapestries hand made or needle worked by hand, of cotton	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	5%
	58050010	Tapestries hand made or needle worked by hand, of cotton	5805	Hand-woven tapestries	5%
34	58081090	Braids, in the piece :- Other	5808 10	Hand-made braids and ornamental trimming in the piece	5%

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			5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; saree fall	5%
35	58090010	Zari border	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	5%
36	58090090	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 :- Other	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%
37	58101000	Embroidery without visible ground	5810	Hand embroidered articles	5%
38	58109210	Embroidered badges, motifs and the like	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like	5%
39	58110010	Kantha (multilayer stitched textile fabrics in piece used for bedding, mattress pads or clothing)	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	5%
40	58110020	Quilted wadding	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	5%
41	61043100	Jackets and blazers :- Of wool or fine animal hair	61	Article of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs 2500 per piece	5%
			61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece	18%
42	61171020	Shawls, scarves, mufflers, mantillas, veils and the like :- Of wool	6117, 6214	Handmade/hand embroidered shawls	5%
	61171020	Shawls, scarves, mufflers, mantillas, veils and the like :- Of wool	6117, 6214	Handmade/hand embroidered shawls	5%
43	63041100	Bedspreads :- Knitted or crocheted	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece	5%
44	63049190	Knitted or crocheted :- Other	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece	5%

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45	63079011	Dress materials hand printed :- Of cotton	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece	5%
46	63079012	Dress materials hand printed :- Of silk	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece	5%
47	63079013	Dress materials hand printed :- Of man-made fibres	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece	5%
48	63079019	Dress materials hand printed :- Other	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece	5%
49	63079020	Dress materials hand printed :- Made up articles of cotton	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece	5%
50	63079090	Dress materials hand printed :- Other	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece	5%
			63 [other than 6309]	Other made-up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than worn clothing and other worn articles; rags]	18%
51	64032040	Kolapuri chappals and similar footwear	64	Footwear of sale value not exceeding Rs.2500 per pair	5%
52	64061010	Embroidered uppers of textile materials	64	Footwear of sale value not exceeding Rs.2500 per pair	5%
			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%
53	65040000	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	18%
54	65050090	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed - Other	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	5%

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	65050090	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed - Other	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	5%
			6505	Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	18%
55	66020000	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE	6602 00 00	Walking-sticks including seat sticks	5%
56	67010010	Feather dusters	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	5%
57	67029090	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT - Of other materials :- Other	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	18%
58	68022190	Others - Marble, travertine and alabaster	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	5%
	68022190	Others - Marble, travertine and alabaster	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	5%
59	68159990	Other	6815 99 90	Stone art ware, stone inlay work	5%
60	69111011	Tableware :- Of bone china and soft porcelain	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	5%
61	69111019	Tableware :-Other	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	5%
62	69111021	Kitchenware:- Of Bone china and soft porcelain	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	5%
63	69111029	Kitchenware:- Other	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	5%
64	69119010	Toilet articles	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	5%
65	69119090	Other	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	5%

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66	69120010	Tableware	6912 00 10,	Tableware and kitchenware of clay and terracotta, other clay articles	5%
67	69120020	Kitchenware	6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	5%
68	69120030	Toilet articles	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	5%
69	69120040	Clay articles	69120040	Earthen pot and clay lamps	NIL
70	69120090	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :- Other	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	5%
71	69131000	Of porcelain or china	6913	Statues and other ornamental articles	5%
72	69139000	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES:- Other	6913 90 00	Statuettes & other ornamental ceramic articles (incl. blue potteries)	5%
73	69141000	Of porcelain or china	6914	Other ceramic articles	18%
74	69149000	OTHER CERAMIC ARTICLES:- Other	6914	Other ceramic articles	18%
75	70099200	Rear-view mirrors for vehicles :- Other:- Framed	7009 92 00	Ornamental framed mirrors	5%
76	70132800	Stemware drinking glasses, other than of glass-ceramics :- Other	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%
77	70133300	Other drinking glasses, other than of glassceramics :-Of lead crystal	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%
78	70133700	Other drinking glasses, other than of glassceramics :- Other	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%
79	70134100	Of lead crystal	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%
80	70134900	Other glassware	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%
81	70139100	Of lead crystal	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%

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82	70181010	Bangles	7018 10	Bangles, beads and small ware	5%
			7018	Glass bangles (except those made from precious metals)	NIL
83	70181020	Beads	7018	Glass beads	5%
84	70181090	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares :- Other	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%
85	70189010	Glass statues	7018 90 10	Glass statues [other than those of crystal]	5%
86	70200011	Globes for lamps and lanterns	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	5%
87	70200029	Glass chimneys :- Other	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]	18%
88	70200090	Glass chimneys :- Other	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	5%
89	71131110	Jewellery with filigree work	7113 11 10	Silver filigree work	3%
			7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	3%
90	71171100	Cuff-links and studs	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	3%
91	71171910	Bangles	7117	Bangles of lac/shellac	NIL
92	71171920	German silver jewellery	7117	Imitation jewellery [other than bangles of lac/shellac]	3%
93	71171990	Other	7117	Imitation jewellery [other than bangles of lac/shellac]	3%
94	71179010	Jewellery studded with imitation pearls or imitation or synthetic stones	7117	Imitation jewellery [other than bangles of lac/shellac]	3%
95	71179090	Other	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	3%
96	73239200	Of cast iron, enamelled	7323	Table, kitchen or other household articles of iron & steel; Utensils	5%
	73239200	Of cast iron, enamelled	7323	Table, kitchen or other household articles of iron & steel; Utensils	5%
97	73239420	Utensils	7323	Table, kitchen or other household articles of iron & steel; Utensils	5%

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98	73239490	Of iron (other than cast iron) or steel, enamelled :- Other	7323	Table, kitchen or other household articles of iron & steel; Utensils	5%
			7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel (other than Milk cans made of Iron or Steel)	18%
			7326 90 99	Artware of iron	5%
99	74181021	Of Brass	7418	Table, kitchen or other household articles of copper; Utensils	5%
100	74181022	Of Copper	7418	Table, kitchen or other household articles of copper; Utensils	5%
101	74181023	Of other copper alloys	7418	Table, kitchen or other household articles of copper; Utensils	5%
102	74181024	E.P.N.S. Ware	7418	Table, kitchen or other household articles of copper; Utensils	5%
103	74181031	Of E.P.N.S	7418	Table, kitchen or other household articles of copper; Utensils	5%
104	74181039	Other	7418	All goods (other than table, kitchen or other household articles of	18%
105	74198020	Articles of copper alloys electro-plated with nickel silver	7419 80	Artware of brass, copper/copper alloys, electro plated with nickel/silver	5%
106	74198030	Articles of brass	7419 80 30	Brass Kerosene Pressure Stove	5%
107	74198040	Copper worked articles	7419 80	Artware of brass, copper/copper alloys, electro plated with nickel/silver	5%
			7419	Other articles of copper (other than Brass Kerosene Pressure Stove)	18%
108	76151030	Other table, kitchen or household articles	7615	Table, kitchen or other household articles of aluminium; Utensils	5%
109	76151090	Pressure cookers, solar collectors:- Parts	7616 99 90	Aluminium art ware	5%
			7615	All goods (other than table, kitchen or other household articles, of aluminium; Utensils, Milk cans made of Aluminium)	18%
110	83061000	Bells, gongs and the like	8306	Bells, gongs and the 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; metal bidriware	5%

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111	83062190	Plated with precious metal:- Other	8306	Bells, gongs and the 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; metal bidriware	5%
112	83062910	Statuettes	8306	Bells, gongs and the 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; metal bidriware	5%
113	83062990	Other	8306	Bells, gongs and the 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; metal bidriware	5%
114	83063000	Photograph, picture or similar frames; mirrors	8306	Bells, gongs and the 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; metal bidriware	5%
115	83089020	Imitation zari spangles	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 pangles, of base metal	18%
116	83089031	For garments, made ups, knitwear, plastic and leather goods	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 pangles, of base metal	18%
117	83089039	Beads and spangles of base metal:- Other	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 pangles, of base metal	18%
			83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	5%
118	92029000	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS):- Other	9202	Other string musical instruments (for example, guitars, violins, harps)	18%
119	92059010	Flutes	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	18%

SNO	ITC HS Code	Commodity	HS Codes as in GST Schedule	Description	GST Rate
120	92059090	Other	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	18%
121	92060000	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBOLS, CASTANETS, MARACAS)	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	18%
			9401 50, 9403 80	Furniture of bamboo, rattan, and cane	5%
122	94033010	Cabinetware	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	18%
123	94033090	Wooden furniture of a kind used in offices:- Other	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	18%
124	94035010	Bedstead	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	18%
125	94035090	Wooden furniture of a kind used in the bed room:- Other	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	18%
126	94036000	Other wooden furniture	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	18%
127	94038200	Of bamboo	9403	Furniture wholly made of bamboo, cane or rattan	5%
128	94038900	Furniture of other materials, including cane, osier, bamboo or similar materials :- Other	9403	Furniture wholly made of bamboo, cane or rattan	5%
129	94039100	Furniture of other materials, including cane, osier, bamboo or similar materials - Parts - of wood	9403	Furniture wholly made of bamboo, cane or rattan	5%
130	94039900	Furniture of other materials, including cane, osier, bamboo or similar materials - Parts - Other	9403	Furniture wholly made of bamboo, cane or rattan	5%
131	94049000	Quilts, bedspreads, eiderdowns and duvets (comforters): Other	9404	Cotton quilts of sale value not exceeding Rs. 2500 per piece	5%
	94049000	Quilts, bedspreads, eiderdowns and duvets (comforters): Other	9404	Products wholly made of quilted textile materials not exceeding Rs 2500 per piece	5%
	94049000	Quilts, bedspreads, eiderdowns and duvets (comforters): Other	9404	Products wholly made of quilted textile materials not exceeding Rs 2500 per piece	5%
			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 not exceeding Rs. 2500 per piece and cotton quilts not exceeding Rs. 2500 per piece]	18%

SNO	ITC HS Code	Commodity	HS Codes as in GST Schedule	Description	GST Rate
			9404	Coir products (except coir mattresses)	5%
132	94051100	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares - Designed for use solely with light-emitting diode (LED) light sources	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	5%
	94051100	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares - Designed for use solely with light-emitting diode (LED) light sources	9405 10	Handcrafted lamps (including Panchloga lamp)	5%
	94051100	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares - Designed for use solely with light-emitting diode (LED) light sources	9405 10	Handcrafted lamps (including Panchloga lamp)	5%
133	94051900	Other	9405 10	Handcrafted lamps (including Panchloga lamp)	5%
134	94053100	Lighting strings of a kind used for Christmas trees: Designed for use solely with light-emitting diode (LED) light sources	9405 10	Handcrafted lamps (including Panchloga lamp)	5%
135	94053900	Other	9405 10	Handcrafted lamps (including Panchloga lamp)	5%
136	94055000	Non-electrical luminaires and lighting fittings	9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates 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	18%
137	95030010	Of wood	9503	Toy balloons made of natural rubber latex and Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	5%

SNO	ITC HS Code	Commodity	HS Codes as in GST Schedule	Description	GST Rate
138	95030090	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:- Other	9503	Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	5%
			9504	Ganjifa card	5%
139	95051000	Articles for Christmas festivities	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	18%
140	95059010	Magical equipments	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	18%
141	96011000	Worked ivory and articles of ivory	9601	Worked ivory, bone, tortoise shell, horn, antlers, corals, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	5%
142	96011000	Worked ivory and articles of ivory	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	5%
145	96019010	Worked tortoise-shell and articles thereof	9601	Worked ivory, bone, tortoise shell, horn, antlers, corals, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	5%
144	96019020	Worked mother-of-pearl and articles thereof	9601	Worked ivory, bone, tortoise shell, horn, antlers, corals, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	5%
145	96019030	Worked bone (excluding whale bone) and articles thereof	9601	Worked ivory, bone, tortoise shell, horn, antlers, corals, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	5%
146	96019040	Worked horn, coral and other animal carving material and articles thereof	9601	Worked ivory, bone, tortoise shell, horn, antlers, corals, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	5%
147	96019090	Other	9601	Worked ivory, bone, tortoise shell, horn, antlers, corals, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	5%

SNO	ITC HS Code	Commodity	HS Codes as in GST Schedule	Description	GST Rate
148	96020010	Worked vegetable carving material and articles thereof	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	5%
149	96020020	Moulded or carved articles of wax, stearin, natural gums and resins and other moulded or carved articles	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	5%
150	96020040	Other articles of unhardened gelatin	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	5%
151	96020090	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	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	5%
			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%
152	96031000	Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	9603 [other than 9603 10 00]	Broomsticks (other than brooms consisting of twigs or other vegetable materials bound together, with or without handles)	5%
153	96062200	Of base metals, not covered with textile material	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%
154	96089910	Pen holders, pencil holders and similar holders	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	18%

SNO	ITC HS Code	Commodity	HS Codes as in GST Schedule	Description	GST Rate
	96089910	Pen holders, pencil holders and similar holders	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	18%
155	96140000	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS AND PARTS THEREOF	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	40%
156	97012100	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, MOSAICS AND SIMILAR DECORATIVE PLAQUES Of an age exceeding 100 years -Paintings,	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	5%
157	97012200	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, MOSAICS AND SIMILAR DECORATIVE PLAQUES Of an age exceeding 100 years -Mosaics	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	5%
158	97012900	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, MOSAICS AND SIMILAR DECORATIVE PLAQUES Of an age exceeding 100 years -Other	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	5%
159	97019100	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, MOSAICS AND SIMILAR DECORATIVE PLAQUES -Other - Paintings, drawings and pastels	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	5%
160	97019200	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, MOSAICS AND SIMILAR DECORATIVE PLAQUES -Other - Mosaics	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	5%

SNO	ITC HS Code	Commodity	HS Codes as in GST Schedule	Description	GST Rate
161	97019900	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, MOSAICS AND SIMILAR DECORATIVE PLAQUES -Other - other	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	5%
162	97021000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS - Of an age exceeding 100 years	9702	Original engravings, prints and lithographs	5%
163	97029000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS :- other	9702	Original engravings, prints and lithographs	5%
164	97031010	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL - Of an age exceeding 100 years: Of metal	9703	Original sculptures and statuary, in metal, stone, or any other material	5%
165	97031020	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL - Of an age exceeding 100 years: Of Stone	9703	Original sculptures and statuary, in metal, stone, or any other material	5%
166	97031090	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL - Of an age exceeding 100 years: Other	9703	Original sculptures and statuary, in metal, stone, or any other material	5%
167	97039010	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL - Other - of metal	9703	Original sculptures and statuary, in metal, stone, or any other material	5%
168	97039020	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL - Other - of stone	9703	Original sculptures and statuary, in metal, stone, or any other material	5%
169	97039090	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL - Other - other	9703	Original sculptures and statuary, in metal, stone, or any other material	5%
170	97040010	Used postal stamp	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%
171	97040020	Used or unused first-day covers for philatelists	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%
172	97040090	Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 490 :- Other	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%
173	97051000	Collections and collectors' pieces of archaeological, ethnographic or historical interest Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest Collections and collectors' pieces of archaeologic	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, 29 paleontological, ethnographic or numismatic interest [other than numismatic coins]	5%

SNO	ITC HS Code	Commodity	HS Codes as in GST Schedule	Description	GST Rate
174	97052100	Collections and collectors' pieces of archaeological, ethnographic or historical interest Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest - Collections and collectors' pieces of zoological	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, 29 paleontological, ethnographic or numismatic interest [other than numismatic coins]	5%
175	97052200	Collections and collectors' pieces of archaeological, ethnographic or historical interest Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest - Collections and collectors' pieces of zoological	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, 29 paleontological, ethnographic or numismatic interest [other than numismatic coins]	5%
176	97052900	Collections and collectors' pieces of archaeological, ethnographic or historical interest Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest - Collections and collectors' pieces of zoological	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, 29 paleontological, ethnographic or numismatic interest [other than numismatic coins]	5%
177	97053100	Collections and collectors' pieces of archaeological, ethnographic or historical interest Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest - Collections and collectors' pieces of numismatic	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, 29 paleontological, ethnographic or numismatic interest [other than numismatic coins]	5%
178	97053900	Collections and collectors' pieces of archaeological, ethnographic or historical interest Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest - Collections and collectors' pieces of numismatic	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, 29 paleontological, ethnographic or numismatic interest [other than numismatic coins]	5%
179	97061000	ANTIQUES OF AN AGE EXCEEDING 100 YEARS - Of an age exceeding 250 years	9706	Antiques of an age exceeding one hundred years	5%

Source: Notification No, 9/2025-Central Tax (rate) and 13//2025-Central Tax (rate) -Ministry of Finance