

RECENT CHANGES IN GST LAW AND PROCEDURE AS PER 56TH GST COUNCIL MEETING

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**GENERAL DETAILS AND
FAQS**

**CHANGES IN GST LAW
AND PROCEDURE-
TRADE FACILITATION
MEASURES**

**CHANGES IN GST
RATES ON GOODS
AND SERVICES**

GENERAL FAQs

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▪ GENERAL FAQS:

GST rates changes on services and goods (other than cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and beedi) will be effective from 22nd September, 2025. (Notification to be issued).

For the specified goods namely, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and beedi(28% reduced to 18%), in general, the existing rates of GST and compensation cess will continue to apply and the new rates will be implemented at a later date to be notified, based on discharging of entire loan and interest liabilities on account of compensation cess.

No change in threshold of the registration.

■ GENERAL FAQS:

In terms of Section 14 of CGST Act, 2017 - Supply before change in rates but invoice after 22.9.25 to attract rates in following manner:

- I. Payment is received after the change in rate of tax, then time of supply shall be the date of receipt of payment or the date of issue of invoice, whichever is earlier.
- II. Payment has been received before the change in rate of tax, the time of supply shall be the date of receipt of payment.
- III. GST rate on advances depends upon Section 14= time of supply.
- IV. Goods or services provided after rate change, but invoice/payment received prior to rate change-
Section 14(b)

▪ **GENERAL FAQS:**

ITC eligible for supplies made from time to time, even if after 22.9.25 rates reduced.

Import IGST rate based on separate Notification as issued under GST / Customs laws.

ITC is indefeasible. Accumulated ITC for past period continues and can be utilized as per extant provisions.

Input stage ITC(accumulated prior to 22.9.25) to be reversed if outward supply made wholly exempt, as per Section 18(4) Of CGST Act, 2017.

▪ GENERAL FAQs:

Inverted rate refund only when input/output are different. CBIC Circular No. 135/05/2020-GST dated 31.03.2020 (as amended) mentioned in FAQs for this purpose. Legally wrong, since Section 54(3)(ii) does not have such restriction. Refer HC judgments in the case of Bmg Informatics Pvt Ltd. 2021(130) taxman.com 182/88/GST 368 (Guahati), Shivaco Associates 2022 (59) G.S.T.L. 389 (Cal.), Baker Hughes Asia Pacific Ltd.2022(140) taxman.com 326/93 GST 4 (Raj) And M/s Malabar Fuel Corporation.2024(15) Centax 153 (Ker.).

Outward supply GST rate depends on date of supply being made. The inverted rate refund may be claimed as per law.

■ GENERAL FAQS:

Goods attracting GST+CESS such as carbonated soft-drinks, will attract GST @40% - more or less similar to overall tax quantum as before.

Food preparations/milk shakes/ice creams/fruit or milk based drinks, attract GST@5%.

All Indian breads, by whatever name called, are fully exempt from GST.

GST rate on agriculture machinery/equipment such as, sprinklers, drip irrigation system, Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers, harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers, other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, composting machines etc, which earlier attracted 12% GST, has now been reduced to 5%.

▪ **GENERAL FAQS:**

All drugs/ medicines have been prescribed a concessional rate of GST of 5%, except those specified at nil rate. Nominal rate continued to allow absorbing of input stage ITC instead of loading in cost.

GST @5% applies on all medical devices, instruments, apparatus used in medical, surgical, dental and veterinary uses other than that are exempted specifically.

Inverted rate structure related refund to take care of effects of ITC accumulation on account of reduction of GST rates on various items.

GST rate on all small cars has been reduced from 28% to 18%. For the purposes of GST, small cars means Petrol, LPG, or CNG cars with engine capacity up to 1200 cc and length up to 4000 mm and Diesel cars with engine capacity up to 1500 cc and length up to 4000 mm.

■ GENERAL FAQS:

GST rate on all mid-size and large cars i.e vehicles exceeding 1500 cc or length exceeding 4000mm is 40%. Further, motor vehicles in the category of Utility Vehicles, by whatever name called including Sports Utility Vehicles (SUV), Multi Utility Vehicles (MUV), Multi-purpose Vehicles (MPV) or Cross-Over Utility Vehicles (XUV), with an engine capacity exceeding 1500 cc, length exceeding 4000 mm, and ground clearance of 170 mm and above, will also attract a GST rate of 40% without any cess.

GST rate on 3-wheelers(CTH 8703) reduced from 28% to 18%.

GST rate on All motor vehicles designed to transport ten or more persons, including the driver, and classified under HSN 8702, reduced to 18% from 28% will attract a GST rate of 18%. It has been reduced from 28%.

▪ GENERAL FAQS:

GST rate on Motor vehicles cleared as ambulances, and duly fitted with all necessary fitments, furniture, and accessories necessary for an ambulance at the time of clearance from the factory reduced to 18% from 28%.

GST rate on Motor vehicles designed for the transport of goods, such as lorries and trucks, classified under HSN 8704 reduced to 18% from 28%.

GST rate on Tractors, other than road tractors for semi-trailers of engine capacity more than 1800 cc to be 5%. However, road tractors for semi-trailers, with engine capacity more than 1800 cc attract a GST rate of 18%(earlier 28%).

Motorcycles upto 350 cc GST rate 18%

Motorcycles exceeding 350 GST rate 40%.

■ GENERAL FAQS:

GST rate on bicycle and its parts @5% (originally 12%).

GST on raw cotton continued, since it is mostly on RCM basis and to avoid breaking of GST chain since GST paid on cotton is available as input tax credit for the textile industry.

Rate reduction ideology is qua inputs based on specific use or multi-use (no reduction given)

Reducing GST on these goods will require an end use-based mechanism which is against the current policy of moving away from end use-based exemptions.

■ GENERAL FAQS:

Technical textiles such as geotextiles and agro- textiles are classified as textiles and not plastics by virtue of the Harmonised System of Nomenclature of World Customs Organisation adopted by India. Input stage ITC can be neutralised through inverted rate refund mechanism.

■ GENERAL FAQS:

GST rate reduction qua cosmetics is based on daily use items identified (such as Talcum powder, face powder, shampoo, toothpaste, tooth brush, hair oil etc) as being used by majority of population.

GST rate on renewable energy equipment/devices reduced to 5% from 12%. Duty inversion can be neutralised through inverted rate refund.

GST rate on Spectacles and goggles for correcting vision, reduced to 5% from 12%/18%. Other spectacles and goggles other than for correcting vision = 18%.

Earlier, lithium-ion batteries attracted 18% GST and other batteries attracted 28% GST. Now, all batteries under heading 8507 will be uniformly taxed at 18% GST.

■ GENERAL FAQS:

GST on air conditioners and dishwashers has been reduced from 28% to 18%. Earlier TVs and monitors up to 32 inches earlier attracted 18% GST while larger TVs and monitors attracted 28% GST. Now all TVs and monitors will be uniformly taxed at 18%.

Life insurance are all individual life insurance policies including term, ULIP, and endowment plans and reinsurance services thereof @NIL GST.

Health insurance are all individual health insurance policies including family floater plans and senior citizen policies and the reinsurance services thereof @NIL GST.

Passenger transportation services @5% GST with no ITC or @18% with ITC (option to be exercised)- except air travel (5% economy and 18% business class).

▪ **GENERAL FAQS:**

GTA / Container Train Operator (CTO) services @5% GST with no ITC or @18% with ITC (option to be exercised).

Multimodal transportation GST@ 5% with restricted ITC(except air)If transportation includes air transport, is involved GST@ 18% with full ITC.

GTA not fully exempt but taxed @5%/18% to protect ITC. **Illogical when mostly GTA is under RCM anyway and if ITC had to be allowed, it could be taxed @18% anyway.**

Job work for Pharma/leather/hides/skin @5% (earlier 12%).

All other job work rate @18% (earlier 12% where Principal was GST registered).

■ GENERAL FAQS:

GST rate on job works services in relation to manufacture of alcoholic liquor for human consumption to attract a rate of 18% with ITC.

GST rate on Works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production(E&P) @18% (earlier 12%).

Hotel accommodation upto Rs.7500/- @5% GST without ITC (may be mandatory just like restaurant/ODC etc) Stand alone Restaurants must opt under @5% rate without ITC.

GST rate on Beauty and physical well-being services including services of health clubs, salons, barbers, fitness centres, yoga, etc. @5% without ITC(earlier 18%).

■ GENERAL FAQS:

All specified actionable claims including betting, casinos, gambling, horse racing, lottery and online money gaming, @40% GST rate.

Admission to sporting events like IPL will attract 40% GST. recognized sporting event entry fee @18% (subject to Rs.500/- per ticket exemption).

MEASURES FOR TRADE **FACILITATION**

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■ MEASURES FOR TRADE FACILITATION:

Provisional refund U/R 91(2) of CGST Rules, 2017 for zero rated supply- To be operationalized from 1.11.25.

Risk-based provisional refund Section 54(6) for inverted rate refund. Till law is amended, this will be operationalized administratively from 1.11.25.

Even small amount refunds to be entertained for zero rated supplies.

Simplified automated GST registration for small businesses (low risk applicants) within 3 days from applying- It is “optional”- applies where T.O. does not exceed Rs.2.5 lakh per month (self-assessment basis projection). The scheme will provide for voluntary opting into and withdrawal from the scheme. To be operationalized from 1.11.25.

Simplified GST registration for small businesses making supply through ECO across various states qua maintaining Principal place of business in each state. Council gave in principal approval- to be formulated in future.

Section 13(8) IGST Act, 2017- “intermediary” related amendment to shift place of supply from location of intermediary to location of service availer.- To be implemented after amending IGST Act, 2017

■ MEASURES FOR TRADE FACILITATION:

- Discount, Credit Note and Valuation related amendments.
- Section 15(3)(b)(i) qua pre-existing discount arrangement to be omitted.
- Section 15(3)(b) and Section 34 to be amended to provide for discounts to be given through CN and ITC reversal in hands of availer- due to misuse of financial CN to pass on accumulated ITC
- Rescind Circular No.212/6/2024-GST dated 26th June 2024 as redundant.
- Clarifications on:
 - a. Financial CN- ITC not to be reversed
 - b. Treatment of Post sale discount by MFR-Dealer-end customer = addl. Consideration
 - c. Treatment of post sale discount as consideration where promotional activities carried out by dealer
- RSP based valuation for Pan Masala, Cigarettes, Gutkha, Chewing Tobacco, Zarda, Scented tobacco and Unmanufactured Tobacco instead of transaction value concept.

GSTAT

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- **GSTAT:**

GSTAT to be operationalized by end of Sept'25 for accepting appeals.

Appeal filing window open till 30.6.26.

Hearing to commence by Dec'26.

Principal Bench will also serve as National Appellate Authority for Advance Ruling.

CHANGE IN GST RATE

GOODS



CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 5% to NIL

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 0401 | Ultra-High Temperature (UHT) milk |
| 2 | 4060 | Chena or paneer, pre-packaged and labelled |
| 3 | 1950 | Pizza bread |
| 4 | 1950-2160 | Khakhra, chapathi or roti |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 18% to NIL

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 2106 | Paratha, parotta and other Indian breads by any name called |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 0402 91 10, 0402 99 20 | Condensed milk |
| 2 | 0405 | Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads |
| 3 | 0406 | Cheese |
| 4 | 0801 | Brazil nuts, dried, whether or not Shelled or Peeled |
| 5 | 0802 | Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachos, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts] |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 6 | 0804 | Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried |
| 7 | 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 |
| 8 | 0813 | Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind] |
| 9 | 1108 | Starches; inulin |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 10 | 1510 | Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503 |
| 11 | 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 |
| 13 | 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified |
| 14 | 1505 | Wool grease and fatty substances derived therefrom (including lanolin) |
| 15 | 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 16 | 1516 | Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared |
| 17 | 1517 | Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 |
| 18 | 1518 | Animal or microbial fats and animal or microbial 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, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 19 | 1601 | Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products |
| 20 | 1602 | Other prepared or preserved meat, meat offal, blood or insects |
| 21 | 1603 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates |
| 22 | 1604 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs |
| 23 | 1605 | Crustaceans, molluscs and other aquatic invertebrates prepared or preserved |
| 24 | 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) |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 25 | 1704 | Sugar boiled confectionery |
| 26 | 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 |
| 27 | 1905 90 30 | Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion) |
| 28 | 2001 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid |
| 29 | 2002 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid |
| 30 | 2003 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 31 | 2004 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006 |
| 32 | 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006 |
| 33 | 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) |
| 34 | 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 |
| 35 | 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 |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 36 | 2009 | Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening Matter |
| 37 | 2009 89 90 | Tender coconut water, pre-packaged and labelled |
| 38 | 2101 30 | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof |
| 39 | 2102 | Yeasts (active and inactive); other single cell microorganisms, dead (but not including vaccines of heading 3002); prepared baking powders |
| 40 | 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 |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 41 | 2106 | Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters |
| 42 | 2106 90 | Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled |
| 43 | 2106 90 91 | Diabetic foods |
| 44 | 2201 | Drinking water packed in 20 litre bottles |
| 45 | 2202 99 10 | Soya milk drinks |
| 46 | 2202 99 20 | Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice] |
| 47 | 2202 99 30 | Beverages containing milk |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 1107 | Malt, whether or not roasted |
| 2 | 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] |
| 3 | 1517 10 | All goods i.e. Margarine, Linoxyn |
| 4 | 1520 00 00 | Glycerol, crude; glycerol waters and glycerol lyes |
| 5 | 1521 | Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or Coloured |
| 6 | 1522 | Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 7 | 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] |
| 8 | 1704 | Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak and sugar boiled confectionery] |
| 9 | 1804 | Cocoa butter, fat and oil |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 10 | 1805 | Cocoa powder, not containing added sugar or sweetening matter |
| 11 | 1806 | Chocolates and other food preparations containing cocoa |
| 12 | 1901 | 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 |
| 13 | 1904 | All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 14 | 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 |
| 15 | 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 |
| 16 | 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 |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 17 | 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 |
| 19 | 2106 | Food preparations not elsewhere specified or included |
| 20 | 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured |
| 21 | 2202 99 | Plant-based milk drinks, ready for direct consumption as beverages |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 22 | 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 |
| 23 | 3505 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 18% to 40%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--------------------------------|
| 1 | 2202 91 00, 2202 99 | Other non-alcoholic beverages* |

CHANGE IN GST RATE - GOODS

1. FOOD SECTOR – 28% to 40%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 2106 90 20 | *Pan masala |
| 2 | 2202 10 | All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured |
| 3 | 2202 99 90 | Caffeinated Beverages |
| 4 | 2202 | Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice |

CHANGE IN GST RATE - GOODS

2. TOBACCO SECTOR – 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|-----------------------------|
| 1 | 1404 90 10 | Bidi wrapper leaves (tendu) |
| 2 | 1404 90 50 | Indian katha |

CHANGE IN GST RATE - GOODS

2. TOBACCO SECTOR – 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|----------------------|
| 1 | 2403 | *Bidi |

CHANGE IN GST RATE - GOODS

2. TOBACCO SECTOR – 28% to 40%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 2401 | *Unmanufactured tobacco; tobacco refuse [other than tobacco leaves] |
| 2 | 2402 | *Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes |
| 3 | 2403 | *Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences |
| 4 | 2404 11 00 | *Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion |
| 5 | 2404 19 00 | *Products containing tobacco or nicotine substitutes and intended for inhalation without combustion |

CHANGE IN GST RATE - GOODS

3. AGRICULTURE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 8408 | Fixed Speed Diesel Engines of power not exceeding 15HP |
| 2 | 8414 20 20 | Other hand pumps |
| 3 | 8424 | Nozzles for drip irrigation equipment or nozzles for sprinklers |
| 4 | 8424 | Sprinklers; drip irrigation system including laterals; mechanical sprayers |
| 5 | 8432 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90] |
| 6 | 8433 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof |

CHANGE IN GST RATE - GOODS

3. AGRICULTURE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 7 | 8436 | Other agricultural, horticultural, forestry, poultrykeeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts Thereof |
| 8 | 8479 | Composting Machines |
| 9 | 8701 | Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc) |
| 10 | 8716 20 00 | Self-loading or self-unloading trailers for agricultural purposes |
| 11 | 8716 80 | Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles |

CHANGE IN GST RATE - GOODS

4. FERTILIZER SECTOR– 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|----------------------|
| 1 | 2807 | Sulphuric acid |
| 2 | 2808 | Nitric acid |
| 3 | 2814 | Ammonia |

CHANGE IN GST RATE - GOODS

4. FERTILIZER SECTOR– 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 4011 | Rear tractor tyres and rear tractor tyre tubes |
| 2 | 4011 70 00 | Tyre for tractors |
| 3 | 4013 90 49 | Tube for tractor tyres |
| 4 | 8408 20 20 | Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor |
| 5 | 8413 81 90 | Hydraulic Pumps for Tractors |

CHANGE IN GST RATE - GOODS

4. FERTILIZER SECTOR– 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 6 | 8708 | Following parts of tractors namely: a.Rear Tractor wheel rim, b.tractor centre housing, c.tractor housing transmission, d.tractor support front axle |
| 7 | 8708 10 10 | Bumpers and parts thereof for tractors |
| 8 | 8708 30 00 | Brakes assembly and its parts thereof for tractors |
| 9 | 8708 40 00 | Gear boxes and parts thereof for tractors |

CHANGE IN GST RATE - GOODS

4. FERTILIZER SECTOR– 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 10 | 8708 50 00 | Transaxles and its parts thereof for tractors |
| 11 | 8708 70 00 | Road wheels and parts and accessories thereof for tractors |
| 12 | 870800 | Radiator assembly for tractors and parts thereof; Cooling system for tractor engine and parts thereof |
| 13 | 8708 92 00 | Silencer assembly for tractors and parts thereof |
| 14 | 8708 93 00 | Clutch assembly and its parts thereof for tractors |
| 15 | 8708 94 00 | Steering wheels and its parts thereof for tractor |
| 16 | 8708 99 00 | Hydraulic and its parts thereof for tractors |
| 17 | 8708 99 00 | Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors |

CHANGE IN GST RATE - GOODS

4. FERTILIZER SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 29 or 380893 | Gibberellic acid |
| 2 | 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 Spodopteralitura 11 Neem based pesticides 12 Cymbopogon |

CHANGE IN GST RATE - GOODS

4. FERTILIZER SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 3 | 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 |

CHANGE IN GST RATE - GOODS

5. COAL SECTOR– 5% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 2701 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal |
| 2 | 2702 | Lignite, whether or not agglomerated, excluding jet |
| 3 | 2703 | Peat (including peat litter), whether or not agglomerated |

CHANGE IN GST RATE - GOODS

6. RENEWABLE ENERGY– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 7321 or 8516 | Solar cookers |
| 2 | 8419 12 | Solar water heater and system |
| 3 | 84, 85 or 94 | Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels. |

CHANGE IN GST RATE - GOODS

6. RENEWABLE ENERGY– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 4 | 87 | Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 5401 | Sewing thread of manmade filaments, whether or not put up for retail sale |
| 2 | 5402, 5403, 5404, 5405, 5406 | Synthetic or artificial filament yarns |
| 3 | 5508 | Sewing thread of manmade staple fibres |
| 4 | 5509, 5510, 5511 | Yarn of manmade staple fibres |
| 5 | 5601 | Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods) |
| 6 | 5602 | Felt, whether or not impregnate, coated, covered or laminated |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 7 | 5603 | Nonwovens, whether or not impregnated, coated, covered or laminated |
| 8 | 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 |
| 9 | 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 [other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yan known by any name in trade parlance] |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 10 | 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 |
| 11 | 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 |
| 13 | 5702 | Carpets and other textile floor coverings, knotted, whether or not made up |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 14 | 5702 | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar handwoven Rugs |
| 15 | 5703 | Carpets and other textile floor coverings (including Turf), tufted, whether or not made up |
| 16 | 5704 | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up |
| 17 | 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 |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 18 | 5802 | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703 |
| 19 | 5803 | Gauze, other than narrow fabrics of heading 5806 |
| 20 | 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 |
| 21 | 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 |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 22 | 5807 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered |
| 23 | 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] |
| 24 | 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 |
| 25 | 5810 | Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 26 | 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 |
| 27 | 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 |
| 28 | 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon |
| 29 | 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 30 | 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 |
| 31 | 5905 | Textile wall coverings |
| 32 | 5906 | Rubberised textile fabrics, other than those of heading 5902 |
| 33 | 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like |
| 34 | 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 |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 35 | 5909 | Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials |
| 36 | 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 |
| 37 | 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 |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| | | 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 |
| 38 | 6501 | Textile caps |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 39 | 6505 | Hats (knitted/crocheted) or made up from lace or other textile fabrics |
| 40 | 9404 | Products wholly made of quilted textile material not exceeding Rs. 2500 per piece |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR–[Change in value. No change in rate (5%)]

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 61 | Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 2500 per piece |
| 2 | 62 | Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per Piece |
| 3 | 63 (other than 63053200, 63053300, 6309) | Other made up textile articles, sets of sale value not exceeding Rs. 2500 per piece |
| 4 | 9404 | Cotton quilts of sale value not exceeding Rs. 2500 per piece |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---------------------------------------|
| 1 | 5402, 5404, 5406 | All goods |
| 2 | 5403, 5405, 5406 | All goods |
| 3 | 5501, 5502 | Synthetic or artificial filament tow |
| 4 | 5503, 5504, 5506, 5507 | Synthetic or artificial staple fibres |
| 5 | 5505 | Waste of manmade fibres |

CHANGE IN GST RATE - GOODS

7. TEXTILE SECTOR– 12% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 61 | Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece |
| 2 | 62 | Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece |
| 3 | 63 [Other then 6309] | Other made up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than Worn clothing and other worn articles; rags] |
| 4 | 9404 | Cotton quilts of sale value exceeding Rs. 2500 per piece |
| 5 | 9404 | Products wholly made of quilted textile material exceeding Rs. 2500 per piece |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 5% to NIL

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 30 | 1. Agalsidase Beta 2. Imiglucerase 3. Eptacog alfa activated recombinant coagulation factor VIIa |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 12% to NIL

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 30 | <ol style="list-style-type: none">1. Onasemnogene abeparvovec2. Asciminib3. Mepolizumab4. Pegylated Liposomal Irinotecan5. Daratumumab6. Daratumumab subcutaneous7. Teclistamab8. Amivantamab9. Alectinib10. Risdiplam11. Obinutuzumab |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 12% to NIL

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| | | 12. Polatuzumab vedotin 13. Entrectinib 14. Atezolizumab 15. Spesolimab 16. Velaglucerase Alpha 17. Agalsidase Alfa 18. Rurioctocog Alpha Pegol 19. Idursulphatase 20. Alglucosidase Alfa 21. Laronidase 22. Olipudase Alfa |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 12% to NIL

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| | | 23. Tepotinib 24. Avelumab 25. Emicizumab 26. Belumosudil 27. Miglustat 28. Velmanase Alfa 29. Alirocumab 30. Evolocumab 31. Cystamine Bitartrate 32. CI-Inhibitor injection 33. Inclisiran |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|-----------------------------------|
| 1 | 28 | Anaesthetics |
| 2 | 28 | Potassium Iodate |
| 3 | 28 | Steam |
| 4 | 2801 20 | Iodine |
| 5 | 2804 40 10 | Medical grade oxygen |
| 6 | 2847 | Medicinal grade hydrogen peroxide |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 7 | 30 | All Drugs and medicines including: (i) Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI (ii) Brentuximab Vedotin (iii) Ocrelizumab (iv) Pertuzumab (v) Pertuzumab + trastuzumab (vi) Faricimab |
| 8 | 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 |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 9 | 3002 | Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of microorganisms (excluding yeasts) and similar products |
| 10 | 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 pickings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Biochemic systems medicaments |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 11 | 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 |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 13 | 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 and Ostomy appliances] |
| 14 | 3822 | All diagnostic kits and reagents |
| 15 | 4015 | Surgical rubber gloves or medical examination rubber gloves |
| 16 | 90 or any other Chapter | Blood glucose monitoring system (Glucometer) and test strips |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 17 | 90 or any other Chapter | Patent Ductus Arteriosus / Atrial Septal Defect occlusion device |
| 18 | 9004 | Spectacles and goggles for correcting vision |
| 19 | 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments |
| 20 | 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 21 | 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters |
| 22 | 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 |
| 23 | 9804 | Other Drugs and medicines intended for personal use |

CHANGE IN GST RATE - GOODS

8. HEALTH SECTOR– 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 9025 | Thermometers for medical, surgical, dental or veterinary usage |
| 2 | 9027 | Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis. |

CHANGE IN GST RATE - GOODS

9. EDUCATION SECTOR– 5% to NIL

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|----------------------|
| 1 | 4016 | Erasers |

CHANGE IN GST RATE - GOODS

9. EDUCATION SECTOR– 12% to NIL

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 4905 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed |
| 2 | 8214 | Pencil sharpeners |
| 3 | 9608, 9609 | Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk |
| 4 | 4820 | Exercise book, graph book, & laboratory note book and notebooks |

CHANGE IN GST RATE - GOODS

9. EDUCATION SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 7310 or 7326 | Mathematical boxes, geometry boxes, colour boxes |

CHANGE IN GST RATE - GOODS

10. COMMON MAN ITEMS – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 33061010 | Tooth powder |
| 2 | 3406 | Candles, tapers and the like |
| 3 | 3605 00 10 | All goods-safety matches |
| 4 | 3926 | Feeding bottles |
| 5 | 4014 | Nipples of feeding bottles |
| 6 | 4202 22 20 | Hand bags and shopping bags, of cotton |
| 7 | 4202 22 30 | Hand bags and shopping bags, of jute |
| 8 | 4419 | Tableware and Kitchenware of wood |
| 9 | 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) |

CHANGE IN GST RATE - GOODS

10. COMMON MAN ITEMS – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 10 | 6603 | Parts, trimmings and accessories of articles of heading 6601 or 6602 |
| 11 | 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 |
| 13 | 7319 | Sewing needles |
| 14 | 7321 | Kerosene burners, kerosene stoves and wood burning stoves of iron or steel |
| 15 | 7423 | Table, kitchen or other household articles of iron & steel; Utensils |

CHANGE IN GST RATE - GOODS

10. COMMON MAN ITEMS – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 16 | 7418 | Table, kitchen or other household articles of copper; Utensils |
| 17 | 7419 80 30 | Brass Kerosene Pressure Stove |
| 18 | 7615 | Table, kitchen or other household articles of aluminium; Utensils |
| 19 | 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 |
| 20 | 8712 | Bicycles and other cycles (including delivery tricycles), not motorised |
| 21 | 8714 | Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712 |

CHANGE IN GST RATE - GOODS

10. COMMON MAN ITEMS – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 22 | 9403 | Furniture wholly made of bamboo, cane or rattan |
| 23 | 9405 | Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof |
| 24 | 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 |
| 25 | 9619 00 30, 9619 00 40, or 9619 00 90 | All goods- napkins and napkin liners for babies, clinical diapers |

CHANGE IN GST RATE - GOODS

10. COMMON MAN ITEMS – 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 3304 | Talcum powder, Face powder |
| 2 | 3305 | Hair oil, shampoo |
| 3 | 3306 | Dental floss, toothpaste |
| 4 | 3307 | Shaving cream, shaving lotion, aftershave lotion |
| 5 | 3401 | Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes |
| 6 | 96032100 | Tooth brushes including dental-plate brushes |

CHANGE IN GST RATE - GOODS

11. CONSUMER ELECTRONICS – 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 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 |
| 2 | 8422 | Dish washing machines, household [8422 11 00] and other [8422 19 00] |
| 3 | 8528 | Television sets (including LCD and LED television); 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, set top box for television and Television set (including LCD and LED television). |

CHANGE IN GST RATE - GOODS

12. PAPER SECTOR– 12% to NIL

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 4802 | Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks |

CHANGE IN GST RATE - GOODS

12. PAPER SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 4701 | Mechanical wood pulp |
| 2 | 4703 | Chemical wood pulp, soda or sulphate, other than dissolving grades |
| 3 | 4704 | Chemical wood pulp, sulphite, other than dissolving grades |
| 4 | 4705 | Wood pulp obtained by a combination of mechanical and chemical pulping processes |
| 5 | 4706 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material |
| 6 | 4817 30 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery |

CHANGE IN GST RATE - GOODS

12. PAPER SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 7 | 4819 10, 4819 20 | Cartons, boxes and cases of,- (a) Corrugated paper or paper boards; or (b) Non-corrugated paper or paper board |
| 8 | 4823 | Paper pulp moulded trays |
| 9 | 48 | Paper splints for matches, whether or not waxed, Asphaltic roofing sheets |
| 10 | 48 | Paper Sack and Bio degradable bags |

CHANGE IN GST RATE - GOODS

12. PAPER SECTOR– 12% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 4702 | Chemical wood pulp, dissolving grades |
| 2 | 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 used for exercise book, graph book, laboratory notebook and notebooks] |
| 3 | 4804 | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803 |
| 4 | 4805 | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this chapter |

CHANGE IN GST RATE - GOODS

12. PAPER SECTOR– 12% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 5 | 4806 20 00 | Greaseproof papers |
| 6 | 4806 40 10 | Glassine papers |
| 7 | 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 |
| 8 | 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 |

CHANGE IN GST RATE - GOODS

12. PAPER SECTOR– 12% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 9 | 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 |

CHANGE IN GST RATE - GOODS

13. TRANSPORTATION SECTOR– 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 4011 | New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft] |
| 2 | 8701 | Road tractors for semi-trailers of engine capacity more than 1800 cc |
| 3 | 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] |
| 4 | 8703 | 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. |

CHANGE IN GST RATE - GOODS

13. TRANSPORTATION SECTOR– 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 5 | 8703 | Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. |
| 6 | 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 |
| 7 | 8703 | Three wheeled vehicles |
| 8 | 8703 40, 8703 60 | Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm |

CHANGE IN GST RATE - GOODS

13. TRANSPORTATION SECTOR– 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 9 | 8703 50, 8703 70 | Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 Mm |
| 10 | 8704 | Motor vehicles for the transport of goods [other than Refrigerated motor vehicles] |
| 11 | 8706 | Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705 |
| 12 | 8707 | Bodies (including cabs), for the motor vehicles of headings 8701 to 8705 |

CHANGE IN GST RATE - GOODS

13. TRANSPORTATION SECTOR– 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 13 | 8708 | Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors] |
| 14 | 8711 | Motorcycles of engine capacity (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars, of an engine capacity not exceeding 350cc; side cars |
| 15 | 8714 | Parts and accessories of vehicles of heading 8711 |
| 16 | 8903 | Rowing boats and canoes |
| 17 | 9401 20 00 | Seats of a kind used for motor vehicles |

CHANGE IN GST RATE - GOODS

13. TRANSPORTATION SECTOR– 28% to 40%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 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 those mentioned at Sr. Nos.4,5,6,7,8 and 9 of above table [wherein 28% to 18% is mentioned] |
| 2 | 870340, 870360 | Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm |

CHANGE IN GST RATE - GOODS

13. TRANSPORTATION SECTOR– 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 3 | 870350, 870370 | Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500cc or of length exceeding 4000 mm |
| 4 | 8711 | Motor cycles of engine capacity exceeding 350 cc |
| 5 | 8802 | Aircraft for personal use. |
| 6 | 8903 | Yacht and other vessels for pleasure or sports |

CHANGE IN GST RATE - GOODS

14. SPORTS GOODS AND TOYS – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 4203 | Gloves specially designed for use in sports |
| 2 | 9503 | Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys] |
| 3 | 9504 | Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines] |
| 4 | 9505 | Sports goods other than articles and equipment for general physical exercise |
| 5 | 9506 | 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 |

CHANGE IN GST RATE - GOODS

15. DUTIABLE ARTICLES FOR PERSONAL USE (FOR IMPORTS)– 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 9804 | All dutiable articles intended for personal use |

CHANGE IN GST RATE - GOODS

16. LEATHER SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 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 |
| 2 | 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 |
| 3 | 4113 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114 |

CHANGE IN GST RATE - GOODS

16. LEATHER SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 4 | 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 |
| 6 | 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) |

CHANGE IN GST RATE - GOODS

17. WOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 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 |

CHANGE IN GST RATE - GOODS

17. WOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 2 | 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 |
| 3 | 4405 | Wood wool; wood flour |
| 4 | 4406 | Railway or tramway sleepers (cross-ties) of wood |
| 5 | 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] |

CHANGE IN GST RATE - GOODS

17. WOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 6 | 4409 | Bamboo flooring |
| 7 | 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 |
| 8 | 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves |
| 9 | 4417 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood |
| 10 | 4418 | Bamboo wood building joinery |

CHANGE IN GST RATE - GOODS

17. WOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 11 | 4402 | 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 | 4412 | 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] |

CHANGE IN GST RATE - GOODS

17. WOOD SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 13 | 4502 00 00 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers) |
| 14 | 4503 | Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom |
| 15 | 4504 | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork |

CHANGE IN GST RATE - GOODS

18. DEFENCE – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 8525 60 | Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc |
| 2 | 8710 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such Vehicles |

CHANGE IN GST RATE - GOODS

19. FOOTWEAR SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 64 | Footwear of sale value not exceeding Rs.2500 per pair |

MAINTAIN AT 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 64 | Footwear of sale value exceeding Rs.2500 per pair |

CHANGE IN GST RATE - GOODS

20. MISCELLANEOUS ITEMS – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 01012100, 010129 | Live horses |
| 2 | 2515 12 10 | Marble and travertine blocks |
| 3 | 2516 | Granite blocks |
| 4 | 29061110 | Natural menthol |
| 5 | 29061110, 30, 3301 | Following goods from natural menthol namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil |

CHANGE IN GST RATE - GOODS

20. MISCELLANEOUS ITEMS – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 6 | 3701 | Photographic plates and film for x-ray for medical use |
| 7 | 3705 | Photographic plates and films, exposed and developed, other than cinematographic film |
| 8 | 3706 | Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films |
| 9 | 3818 | Silicon wafers |
| 10 | 3926 | Plastic beads |
| 11 | 4007 | Latex Rubber Thread |
| 12 | 4016 | Rubber bands |

CHANGE IN GST RATE - GOODS

20. MISCELLANEOUS ITEMS – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 13 | 6602 | whips, riding-crops and the like |
| 14 | 6909 | Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic |
| 15 | 7015 10 | Glasses for corrective spectacles and flint buttons |
| 16 | 7020 | Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns |
| 17 | 7310, 7323, 7612, or 7615 | Milk cans made of Iron, Steel, or Aluminium |
| 18 | 7317 | Animal shoe nails |

CHANGE IN GST RATE - GOODS

20. MISCELLANEOUS ITEMS – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 19 | 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 |
| 20 | 8420 | Hand operated rubber roller |
| 21 | 9001 | Contact lenses; Spectacle lenses |
| 22 | 9003 | Frames and mountings for spectacles, goggles or the like, and parts thereof |
| 23 | 9404 | Coir products [except coir mattresses] |
| 24 | 9607 | Slide fasteners and parts thereof |

CHANGE IN GST RATE - GOODS

20. MISCELLANEOUS ITEMS – 12% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 29061190 | Other than natural menthol |
| 2 | 29061190, 30, 3301 | Following goods made from other than natural menthol, namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil |
| 3 | 33074100 | Odoriferous preparations which operate by burning (other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani) |

CHANGE IN GST RATE - GOODS

20. MISCELLANEOUS ITEMS – 12% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 4 | 3826 | Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel) |
| 5 | Any Chapter | Goods specified in the List required in connection with : (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or |

CHANGE IN GST RATE - GOODS

20. MISCELLANEOUS ITEMS – 12% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| | | (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy. |

CHANGE IN GST RATE - GOODS

20. MISCELLANEOUS ITEMS – 28% to 40%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 9302 | Revolvers and pistols, other than those of heading 9303 or 9304 |
| 2 | 9614 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof |

CHANGE IN GST RATE - GOODS

21. CONSTRUCTION SECTOR – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--------------------------------------|
| 1 | 68 | Sand lime bricks or Stone inlay work |

CHANGE IN GST RATE - GOODS

21. CONSTRUCTION SECTOR – 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 2523 | Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers |

CHANGE IN GST RATE - GOODS

22. HANDICRAFTS SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 44, 68, 83 | Idols of wood, stone [including marble] and metals [other than those made of precious metals] |
| 2 | 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 |
| 3 | 6913 | Statues and other ornamental articles |
| 4 | 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) |

CHANGE IN GST RATE - GOODS

22. HANDICRAFTS SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 5 | 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, mosaics and similar decorative plaques |
| 6 | 9702 | Original engravings, prints and lithographs |
| 7 | 9703 | Original sculptures and statuary, in any material |
| 8 | 9705 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins] |

CHANGE IN GST RATE - GOODS

22. HANDICRAFTS SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 9 | 9706 | Antiques of an age exceeding one hundred years |
| 10 | 3406 | Handcrafted candles |
| 11 | 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) |
| 13 | 4414 | Wooden frames for painting, photographs, mirrors etc. |

CHANGE IN GST RATE - GOODS

22. HANDICRAFTS SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 14 | 4420 | Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft] |
| 15 | 4503 90 90 4504 90 | Art ware of cork [including articles of sholapith] |
| 16 | 6117, 6214 | Handmade/hand embroidered shawls of sale value exceeding Rs. 2500 per piece |
| 17 | 6802 | Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand) |
| 18 | 68159990 | Stone art ware, stone inlay work |

CHANGE IN GST RATE - GOODS

22. HANDICRAFTS SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 19 | 691200 10, 6912 00 20 | Tableware and kitchenware of clay and terracotta, other clay articles |
| 20 | 6913 90 00 | Statuettes & other ornamental ceramic articles (incl blue potteries) |
| 21 | 7009 92 00 | Ornamental framed mirrors |
| 22 | 7018 90 10 | Glass statues [other than those of crystal] |
| 23 | 7020 00 90 | Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase] |
| 24 | 7326 90 99 | Art ware of iron |
| 25 | 7419 80 | Art ware of brass, copper/ copper alloys, electro plated with nickel/silver |

CHANGE IN GST RATE - GOODS

22. HANDICRAFTS SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 26 | 7616 99 90 | Aluminium art ware |
| 27 | 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) |
| 28 | 940510 | Handcrafted lamps (including panchloga lamp) |
| 29 | 940150, 9403 80 | Furniture of bamboo, rattan and cane |
| 30 | 9503 | Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll) |

CHANGE IN GST RATE - GOODS

22. HANDICRAFTS SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 31 | 9504 | Ganjifa card |
| 32 | 9601 | Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material |
| 33 | 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) |
| 34 | 9701 | Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc) |

CHANGE IN GST RATE - GOODS

22. HANDICRAFTS SECTOR– 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 35 | 9703 | Original sculptures and statuary, in metal, stone or any material |
| 36 | 4802 | Handmade Paper and Paper board |

CHANGE IN GST RATE - GOODS

23. OTHER MACHINERY – 12% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 8401 | Fuel elements (cartridges), non-irradiated, for nuclear reactors |

CHANGE IN GST RATE - GOODS

23. OTHER MACHINERY – 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|---|
| 1 | 8407 | Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines] |
| 2 | 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) |
| 3 | 8409 | Parts suitable for use solely or principally with the engines of heading 8407 or 8408 |
| 4 | 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] |

CHANGE IN GST RATE - GOODS

23. OTHER MACHINERY – 28% to 18%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 5 | 8507 | Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery and other Lithium-ion accumulators including Lithium-ion power banks |
| 6 | 8511 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magnetodynamos, 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 |

CHANGE IN GST RATE - GOODS

24. OTHER PROPOSALS– 28% / 18% to 5%

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|----------------------|
| 1 | 8806 | Unmanned aircrafts |

CHANGE IN GST RATE - GOODS

24. OTHER PROPOSALS – IGST 18% to Nil

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 1 | 49 | Technical documentation in respect of goods exempted under notification No. 19/ 2019-Customs dated 06.07.2019. |
| 2 | 71 | Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme |
| 3 | Any Chapter | Works of art and antiques |
| 4 | 88, 8536 | Flight Motion Simulator and its parts |
| 5 | 88, 8536 | Target Motion Simulator and its parts |
| 6 | Any chapter | Parts, sub-assemblies of HACFS |
| 7 | 84, 85 | Low noise amplifier (Hermetic sealed), vent guide assembly- Return, vent guide assembly-supply, vent guide assembly-NBC for MRSAM system |

CHANGE IN GST RATE - GOODS

24. OTHER PROPOSALS – IGST 18% to Nil

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 8 | 84, 85, 87, 90, 93 | Parts and sub-assemblies of IADWS |
| 9 | 88 | Military transport aircraft (C-130, C-295MW) |
| 10 | 89 | Deep Submergence Rescue Vessel |
| 11 | 89 | Unmanned Underwater vessels/platforms |
| 12 | 8807 | Ejection Seats for fighter aircrafts |
| 13 | 8506 | High performance batteries for drones and specialised equipment |
| 14 | 8525 | Communication devices including software defined radios with component and accessories |
| 15 | 9019, 9020 | Air diving, rebreather sets, diving systems, components and accessories |

CHANGE IN GST RATE - GOODS

24. OTHER PROPOSALS – IGST 18% to Nil

| Sr.No. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods |
|--------|---|--|
| 16 | 89 | Sonobuoys for naval air assets |
| 17 | 93 | Ship launched missiles |
| 18 | 93 | Rockets with calibre more than 100mm |
| 19 | 88 | RPA (Remote Piloted Aircraft) for military use |
| 20 | Any chapter | Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Gun, Light machine gun, MAG Gun. |

CHANGE IN GST RATE

SERVICES

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CHANGE IN GST RATE -SERVICES

1. TRANSPORTATION SECTOR

| Sr.No . | Entry | From | To |
|------------|---|---|--|
| 1 | Supply of Air transport of passengers in other than economy class. | 12% with ITC | 18% with ITC |
| 2 | Supply of Passenger transport by any motor vehicle where fuel cost is included | 5% with ITC of input services (in the same line of business). 12% with ITC | 5% with ITC of input services (in the same line of business) 18% with ITC |
| 3 | Supply of transport of goods in containers by rail by any person other than Indian Railways | 12% with ITC. | 5% without ITC. 18% with ITC. |

CHANGE IN GST RATE -SERVICES

1. TRANSPORTATION SECTOR

| Sr.No | Entry | From | To |
|-------|---|--|--|
| 4 | Supply of transportation of natural gas, petroleum crude, motor spirit, high speed diesel or ATF through pipeline. | 5% without ITC 12% with ITC | 5% without ITC 18% with ITC |
| 5 | Supply of Transportation of goods by GTA | 5% without ITC (RCM/FCM). 12% with ITC. | 5% without ITC (RCM/FCM). 18% with ITC. |
| 6 | Supply of Renting of any motor vehicle (with operator) of any motor vehicle designed to carry passengers where the cost of fuel is included in consideration. | 5% with ITC of Input services (in the same line of business). 12% with ITC. | 5% with ITC of Input services (in the same line of business). 18% with ITC. |

CHANGE IN GST RATE -SERVICES

2. JOB WORK SECTOR

| Sr.No | Entry | From | To |
|-------|---|---------------|--------------|
| 1 | Supply of services by way of job work in relation to umbrella | 12% with ITC | 5% with ITC |
| 2 | Supply of job work services or any treatment or process in relation to printing of all goods falling under Chapter 48 or 49, which attract GST @ (12% earlier) 5% | 12% with ITC | 5% with ITC |
| 3 | Supply of job work in relation to bricks which attract GST at the rate of 5% | 12% with ITC. | 5% with ITC. |

CHANGE IN GST RATE -SERVICES

2. JOB WORK SECTOR

| Sr.No | Entry | From | To |
|-------|--|--------------|--------------|
| 4 | Supply of job-work services in relation goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) (pharmaceutical products) | 12% with ITC | 5% with ITC |
| 5 | Supply of job-work services in relation to Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 | 12% with ITC | 5% with ITC |
| 6 | Supply of job-work not elsewhere covered (residual entry). | 12% with ITC | 18% with ITC |

CHANGE IN GST RATE -SERVICES

3. CONSTRUCTION SECTOR

| Sr.No | Entry | From | To |
|-------|---|--------------|--------------|
| 1 | Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production in offshore area | 12% with ITC | 18% with ITC |
| 2 | Composite supply of works contract provided by a sub-contractor to the main contractor providing services at Sl. No. 2 above to Government. | 12% with ITC | 18% with ITC |
| 3 | Composite supply of works contract provided by a sub-contractor to the main contractor providing services at Sl. No. 2 above to Government. | 12% with ITC | 18% with ITC |

CHANGE IN GST RATE -SERVICES

4. LOCAL DELIVERY SERVICES

| Sr.No | Entry | From | To |
|-------|---|--|--|
| 1 | Local delivery services (This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 996813 – under the Group Postal and Courier Services) | 18% with ITC | 18% with ITC (no change) |
| 2 | Supply of local delivery services through Electronic Commerce Operator (ECO) | Not currently notified under section 9(5) of the CGST Act. | Rate of GST at 18%. • Local delivery services, to be notified under section 9(5) of the CGST Act in |

CHANGE IN GST RATE -SERVICES

4. LOCAL DELIVERY SERVICES

| Sr.No . | Entry | From | To |
|------------|-------|------|--|
| | | | <p>cases where the person supplying such services through electronic commerce operator is not liable for registration under GST</p> <ul style="list-style-type: none">• The applicable rate on such services to be 18%.• Local delivery services provided by and through ECO to be excluded from the scope of GTA services. |

CHANGE IN GST RATE -SERVICES

5. OTHER SERVICES

| Sr.No | Entry | From | To |
|-------|--|---------------|--------------|
| 1 | Supply of Service of third-party insurance of “goods carriage” | 12% with ITC | 5% with ITC |
| 2 | Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less. | 12% with ITC | 5% with ITC |
| 3 | Services by way of treatment of effluents by a Common Effluent Treatment Plant; | 12% with ITC. | 5% with ITC. |
| 4 | Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment. | 12% with ITC | 5% with ITC |

CHANGE IN GST RATE -SERVICES

5. OTHER SERVICES

| Sr.No | Entry | From | To |
|-------|--|--------------|----------------|
| 5 | Supply of “hotel accommodation” having value of supply of a unit of accommodation less than or equal to seven thousand five hundred rupees per unit per day or equivalent. | 12% with ITC | 5% without ITC |
| 6 | Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both; | 12% with ITC | 18% with ITC |
| 7 | Support services to exploration, mining or drilling of petroleum crude or natural gas or both. | 12% with ITC | 18% with ITC |

CHANGE IN GST RATE -SERVICES

5. OTHER SERVICES

| Sr.No | Entry | From | To |
|-------|---|--------------|----------------|
| . | | | |
| 8 | Beauty and physical well-being services falling under group 99972 [This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 9997] | 18% with ITC | 5% without ITC |

CHANGE IN GST RATE -SERVICES

5. OTHER SERVICES (28% to 40%)

| Sr.No | Entry | From | To |
|-------|---|--------------|--------------|
| 1 | Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL. | 28% with ITC | 40% with ITC |
| 2 | Services by a race club for licensing of bookmakers in such club. | 28% with ITC | 40% with ITC |
| 3 | Leasing or rental services, without operator, of goods which will attract (28%) 40% GST | 28% with ITC | 40% with ITC |
| 4 | Specified Actionable Claims (betting, casinos, gambling, horse racing, lottery, online money gaming) defined as goods (Corresponding changes in the lottery valuation rules are also being carried out) | 28% with ITC | 40% with ITC |

CHANGE IN GST RATE -SERVICES

6. LIFE AND HEALTH INSURANCE (Services proposed to be exempted)

| Sr.No | Entry | From | To |
|-------|---|--------------|-----------|
| 1 | All individual health insurance, along with reinsurance thereof | 18% with ITC | Exemption |
| 2 | All individual life insurance, along with reinsurance thereof | 18% with ITC | Exemption |

A wooden signpost with two directional signs. The top sign points right and says 'QUESTIONS'. The bottom sign points left and says 'ANSWERS'. The signpost is made of weathered wood and is set against a bright blue sky with scattered white clouds.

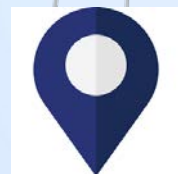
QUESTIONS

ANSWERS



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THANK YOU



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