**SECRET**

**Volume 3 – Detailed Agenda Notes**
**For the 14th Meeting of the Hon'ble GST Council on 18th and 19th of May, 2017**
**Agenda Note No. 9**

Hon'ble GST Council in its 4th meeting held on 3-4 November, 2016 had, interalia, laid down the following guiding principles, in respect of bands of rates of GST and GST Compensation mechanism:

(i) There shall be a category of goods which shall be exempt from GST and this would include items like food grains;

(ii) There shall be a low band of tax rate of 5% and would generally cover goods which presently attract combined tax rate of Central Excise and VAT (including cascading on account of these two taxes) between 3% and less than 9%. Such goods are normally consumed by the vulnerable sections of the society or have high impact on inflation;

(iii) There shall be a standard tax rate of 12% and would generally cover goods which presently attract combined tax rate of Central Excise and VAT (including cascading on account of these two taxes) between 9% and less than 15%;

(iv) There shall be another standard tax rate of 18% and would generally cover goods which presently attract combined tax rate of Central Excise and VAT between 15% and less than 21% (including cascading on account of these two taxes);

(v) There shall be a higher band of tax rate of 28% and would generally cover goods which presently attract combined tax rate of Central Excise and VAT equal to or more than 21% (including cascading on account of these two taxes);

(vi) Supply of services shall generally be taxed at the rate of 18%;

(vii) To generate resources to compensate States for five years for any loss of revenue suffered by them on account of implementation of GST, a cess shall be levied on goods such as luxury cars, aerated drinks, pan masala and tobacco products, over and above the rate of 28%. For the goods chargeable to cess, the rate of cess shall be such so as to generally maintain the present incidence of taxation on them.

(viii) A Committee of officers of the Central Government and the State Governments shall carry out an exercise of fitment of goods in the various slab rates, namely exempted category, lower rate, the two standard rates and the higher rate on the basis of the principles enumerated at serial number (i) to (v) above, which are indicative in nature and are not fixed rules. While doing the fitment in the slab rates of 12% and 18%, the Committee of officers shall take into account the current economic and social realities. This Committee of officers shall also examine as to what items are presently attracting combined VAT and Central Excise tax rate of 28% or above and could be put into 18% rate slab taking into account the present context in which goods earlier considered as luxuries are now largely used by all segments of the society. The Committee shall bring the outcome of this exercise to the Council for further decision.

(ix) The rate of tax on gold shall be decided by the Council after the completion of the fitment exercise as mentioned at serial number (viii) above.

2.1 Against the above background, a Committee of officers of the Central Government and the State Governments was constituted, which met on 18-19 April 2017; 4-6 May, 2017; and 10 May, 2017 [put together for 6 days].

2.2 For arriving at the recommended rates, the Committee kept in view the aforesaid guidelines laid down by the Hon'ble GST Council rates, that is the present tax incidence, on account of Central Excise/Service Tax and VAT (including cascading on account of these taxes) as well as embedded taxes and the incidence of CST, Octroi, Entry Tax etc. However, in certain cases, the Committee has recommended lower GST rates, vis-à-vis present tax incidence [including embedded taxes] taking into consideration:

a) the current economic and social realities;
b) for ensuring moderate tax incidence of items of common use;
c) For ensuring moderate GST rate for intermediates and capital goods.

2.3 As regards the rates of Compensation Cess, the Committee largely was guided by the present tax incidence with some cushion on goods which presently bear a total tax incidence of more than 28%, including that on mid-segment and large, hybrid luxury cars.

2.4 The Committee, however, did not go in details of GST rates for the gold, diamond and gems and jewellery sector, keeping in view that rate of tax for this sector is to be decided by the Hon'ble Council after the completion of the fitment exercise.

2.5 The Committee also examined the present CVD and SAD exemptions, so as to cull out the cases, where the Committee recommends continuation of exemptions in form of IGST exemptions. These cases include Multilateral/Bilateral Commitments [including exemption for goods in transit to the land locked Countries], re-import or re-export cases and passenger facilitation at international Airports.

3. In case of services, the Committee largely followed the following principles while recommending the GST rate structure:

a) Continuance of exemption for certain services, so as to maintain present tax incidence on services;
b) To suggest broadly the same GST rate for different modes of transportation services, more or less at the present rates [lower than the general standard rate of 18% for services] because the inputs of transportation such as fuel, etc. are not in GST;
c) Withdrawal of exemptions in certain cases where such exemptions have been extended because of lack of jurisdiction;
d) Withdrawal of exemption in certain cases, like Works Contract [a composite supply of service] the Committee has recommended withdrawal of present service tax exemptions, keeping in view the facts that sale of goods in these contract will now attract GST and it may not be possible to segregate the value of services from the total value;
e) For ensuring similar GST rates, when similar supplies can be treated as supply of service or goods [depending of facts of the case] so as to remove tax arbitrage. For example, transfer of right to use goods is a service under GST law [Schedule II: Entry 5 (f)] whereas the sale of similar goods is supply of goods;

4. Accordingly, the following Annexures give indicative lists of goods and services recommended to be kept at GST rates of Nil, 5%, 12%, 18%, 28%, Compensation Cess rates and IGST exemptions.

| Annexure | Rate | Page no. |
|---|---|---|
| **GOODS** | | |
| Annexure-I | Nil | 4 – 9 |
| Annexure-II | 5% | 10 – 18 |
| Annexure-III | 12% | 19 – 31 |
| Annexure-IV | 18% | 32 – 58 |
| Annexure-V | 28% | 59 – 78 |
| **SERVICES** | | |
| Annexure-VI – List A1 | Nil | 79 – 87 |
| Annexure-VI – List A2 | Nil | 88 – 93 |
| Annexure-VI – List A3 | Nil | 94 – 99 |
| Annexure-VI – List B | Proposed Nil | 100 – 106 |
| Annexure-VII | 5% | 107 |
| Annexure-VIII | 12% | 108 |
| Annexure-IX | 18% | 109 |
| Annexure-X | 28% | 110 |
| **Others** | | |
| Annexure XI | Compensation cess rates | 111 – 114 |
| Annexure XII | IGST exemptions/concessions | 115 – 150 |
| Annexure XIII | GST Rate of Services same as on Goods | 151 – 152 |
| Annexure XIV | Reverse Charge on Services | 153 – 157 |

5. The Annexures I to XII give an illustrative List of goods or services at aforesaid rates. Chapter-wise GST rates for goods, service tax rate structure, Compensation Cess rates and IGST exemptions (hereinafter referred to as "Detailed Horizontal Rate Sheets") are being sent to all CCTs containing all the necessary details.

6. GST rates will generally be prescribed at the 4-digit HS classification, unless a carve out requires specifying at 6 or 8-digit levels. The Goods and Services Tax (Compensation to States) Act, 2017 relies on the classification of goods and the Rules for interpretation thereof as given in the First Schedule to the Customs Tariff Act, 1975. In line with the same, it is suggested that for GST purposes also the classification of goods and the Rules for Interpretation thereof as given in the First Schedule to the Customs Tariff Act, 1975 are relied upon. To this, a new Chapter 99 is proposed to be added, which will provide 6-digit classification of services based on the UN CPC (Central Product Classification). The 5-digit classification of UN CPC (excluding '99') has been adapted to meet the Indian requirements.

7. Considering the above Hon'ble GST Council may approve the GST rate structure as given in Annexures I to XII and adoption of the classification of goods and the Rules for interpretation thereof as given in the First Schedule to the Customs Tariff Act, 1975 for GST purposes in general.

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**ANNEXURE - I**

# List of Goods at Nil GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 1. | **1**<br>(Live animals) | All live animals, other than horses |
| 2. | 2<br>(Meat and edible meat offal) | Meat and edible meat offal [other than in frozen state and put up in unit containers] |
| 3. | **3**<br>(Fish, crustaceans, molluscs & other aquatic invertebrates) | 1. Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state<br>2. Fish, crustaceans, molluscs & other aquatic invertebrates [other than processed, cured or in frozen state] |
| 4. | **4**<br>(Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified) | 1. Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, **excluding Ultra High Temperature (UHT) milk** [0401]<br>2. Eggs Birds' eggs, in shell, fresh, preserved or cooked [0407]<br>3. Curd [0403, 0406],<br>4. Lassi [0403],<br>5. Butter milk [0403]<br>6. Chena or paneer [0406], other than put up in unit containers and bearing a registered brand name. |
| 5. | 5<br>(Products of animal origin, not elsewhere specified or included) | 1. Human hair, unworked, whether or not washed or scoured; waste of human hair [0501]<br>2. Semen including frozen semen [0511] |
| 6. | 6<br>(Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage) | 1. All goods |
| 7. | 7<br>(Edible vegetables, roots and tubers) | Vegetables, roots and tubers other than those in **frozen or preserved state, including:**<br><br>1. 0712 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.<br>2. 0713 **Dried leguminous vegetables, shelled,** whether or not skinned or split [pulses]. |

**ANNEXURE - I**

# List of Goods at Nil GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 3. 0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith. |
| 8. | 8<br>(Edible fruit and nuts; peel of citrus fruit or melons) | **Fresh fruits** other than in frozen state or preserved |
| 9. | 9<br>(Coffee, tea, mate and spices)<br>Mate a bitter infusion of the leaves of a South American shrub. | 1. All goods of seed quality<br>2. Unprocessed green leaves of tea [0902],<br>3. Fresh ginger [09101110] and fresh turmeric [09103010] other than in processed form |
| 10. | 10<br>(Cereals) | All goods |
| 11. | 11<br>(Products of milling industry; malt; starches; inulin; wheat gluten) | Flour [1101, 1102, 1105, 1106] Aata, maida, besan etc. |
| 12. | 12<br>(Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | All oilseeds of seed quality |
| 13. | 13<br>(Lac; gums, resins and other vegetable saps and extracts) | 1. Lac and Shellac [1301] |

**ANNEXURE - I**

# List of Goods at Nil GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 14. | 14<br>(Vegetable plaiting materials; vegetable products, not elsewhere specified or included) | 1. Betel leaves [14049040] |
| 15. | 19<br>(Preparations of cereals, flour, starch or milk; pastrycooks' products) | 1. **Puffed rice**, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki [1904]<br>2. **Pappad**, by whatever name it is known, except when served for consumption [1905]<br>3. **Bread** (branded or otherwise), except when served for consumption and pizza bread [1905] |
| 16. | 22<br>(Beverages, spirit and vinegar) | 1. Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] [2201]<br>2. Non-alcoholic Toddy, Neera [2201] |
| 17. | 23<br>(Residues and waste from the food industries; prepared animal fodder) | 1. Aquatic feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [2302, 2304, 2305, 2306, 2308, 2309] |
| 18. | 25<br>(Salt; sulphur; earths and stone; plastering materials, lime and cement) | 1. Common salt, by whatever name it is known, including iodized and other fortified salts, sendha namak [rock salt], kala namak [2501 00 10] |
| 19. | 30<br>(Pharmaceutical products) | 1. Human Blood and its components [3002] |
| 20. | 31<br>(Fertilisers) | 1. Organic manure, other than put up in unit containers and bearing a registered brand name. |
| 21. | 33 | 1. Kumkum, Bindi, Sindur, Alta [3304] |

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# List of Goods at Nil GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Essential oils and resinoids, perfumery, cosmetic or toilet preparations) | |
| 22. | 34<br>(Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster) | 1. Soap manufactured by the KVIC |
| 23. | 38<br>(Miscellaneous chemical products) | 1. Municipal waste, sewage sludge, clinical waste |
| 24. | 39<br>(Plastics and articles thereof) | 1. Plastic bangles |
| 25. | 40<br>(Rubber and articles thereof) | 1. Condoms and contraceptives [4014] |
| 26. | 44<br>(Wood and articles of wood, wood charcoal) | 1. Firewood or fuel wood [4401]<br>2. Wood charcoal (including shell or nut charcoal), whether or not agglomerated [4402] |
| 27. | 48<br>(Paper and paperboard; articles of paper pulp, of paper or of paperboard) | 1. Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government, Postal items, like **envelope, Post card etc., sold by Government,** rupee notes when sold to the Reserve Bank of India & Cheques, lose or in book form [4802, 4817] |

**ANNEXURE - I**

# List of Goods at Nil GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 28. | 49<br>(Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans) | 1. **Printed books, including Braille books** [4901] and **newspaper, periodicals & journals [4902]**, maps, atlas, chart & globe [4905] |
| 29. | 50<br>(Silk) | 1. Silkworm laying, cocoon [5001]<br>2. Raw silk [5002]<br>3. Silk waste [5003] |
| 30. | 51<br>(Wool, fine or coarse animal hair; horse hair yarn and woven fabric) | 1. Wool, not carded or combed [5101]<br>2. Fine or coarse animal hair, not carded or combed [5102]<br>3. Waste of wool or of fine or coarse animal hair [5103] |
| 31. | 52<br>(Cotton) | 1. Gandhi Topi,<br>2. Khadi garments and made ups |
| 32. | 53<br>(Other vegetable textile fibres; paper yarn, woven fabrics of paper yarns) | 1. Coconut, coir fibre [5305] |
| 33. | 63<br>(Other made up textile articles, sets, worn clothing and worn textile articles; rags) | 1. Indian National Flag |
| 34. | 69<br>(Ceramic products) | 1. Earthen pot and clay lamps [6912 00 40] |
| 35. | 70<br>(Glass and glassware) | 1. Bangles (except those made from precious metals) [7018] |
| 36. | 82 | 1. Agricultural implements manually operated or animal driven [8201] |

**ANNEXURE - I**

# List of Goods at Nil GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal) | 2. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry [8201]. |
| 37. | 84<br>(Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof) | 1. Handloom |
| 38. | 88<br>(Aircraft; spacecraft and parts thereof) | 1. Spacecraft (including satellites) and suborbital and spacecraft launch vehicles [8802 60 00]<br>2. 8803 – Parts of goods of heading 8801 |
| 39. | 90<br>(Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof) | 1. Hearing aids [9021]. |
| 40. | 96<br>(Miscellaneous manufactured articles) | 1. Slate pencils [9609] and chalk sticks.<br>2. Slates [9610 00 00] |
| 41. | 98<br>(Project imports, laboratory chemicals, passengers' baggage, personal importation, ship stores) | 1. 9803 – Passenger baggage |

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# List of Goods at 5% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 1. | **4**<br>(Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified) | 1. Ultra High Temperature (UHT) milk [0401]<br>2. 0402 Milk and cream, concentrated or containing added sugar or other sweetening matter including **skimmed milk powder**, milk food for babies, excluding condensed milk.<br>3. 0403 Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.<br>4. 0404 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.<br>5. Chena or paneer put up in unit container and bearing a registered brand name [0406].<br>6. 0408 Birds' eggs, **not in shell**, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.<br>**7.** 0409 **Natural honey.**<br>8. 0410 Edible products of animal origin, not elsewhere specified or included. |
| 2. | 5<br>(Products of animal origin, not elsewhere specified or included) | Miscellaneous products of animal origin |
| 3. | 7<br>(Edible vegetables, roots and tubers) | 1. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower;<br>2. Frozen or preserved edible vegetables, roots and tubers. |
| 4. | 8<br>(Edible fruit and nuts; peel of citrus fruit or melons) | Edible fruit and nuts, in **frozen state or preserved** [other than dry fruits] |

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# List of Goods at 5% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 5. | 9<br>(Coffee, tea, mate and spices) | 1. 0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.<br>2. 0902 Tea, whether or not flavoured [other than unprocessed green leaves of tea].<br>3. 0903 Maté.<br>4. 0904 Pepper.<br>5. 0905 Vanilla.<br>6. 0906 Cinnamon and cinnamon-tree flowers.<br>7. 0907 Cloves (whole fruit, cloves and stems).<br>8. 0908 Nutmeg, mace and cardamoms.<br>9. 0909 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries, other than of seed quality.<br>10. 0910 Ginger [other than fresh ginger], saffron, turmeric (curcuma) [other than fresh turmeric] and other spices. |
| 6. | 11<br>(Products of milling industry; malt; starches; inulin; wheat gluten) | 1. 1103 Cereal groats, meal and pellets.<br>2. 1104 Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [i.e. of oats, maize or other cereals]<br>3. 1105 Meal, powder, flakes, granules and pellets of potatoes.<br>4. 1106 Meal and powder of the dried leguminous vegetables of heading 0713 (pulses), of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of **singoda**, etc. |
| 7. | 12<br>(Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; | All goods other than of seed quality |

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# List of Goods at 5% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | industrial or medicinal plants; straw and fodder | |
| 8. | 13<br>(Lac; gums, resins and other vegetable saps and extracts) | 1. Compounded asafoetida commonly known as heeng [1301]<br>2. Guar meal or guar gum refined split [1302] |
| 9. | 14<br>(Vegetable plaiting materials; vegetable products, not elsewhere specified or included) | 1. 1401 Vegetable plaiting materials (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).<br>2. 1404 Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, **Bidi wrappper leaves**, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds; other than Betel leaves and Indian katha.] |
| 10. | 15<br>(Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes) | Vegetable fats and oils [1507 to 1516] |
| 11. | 17<br>(Sugar and sugar confectionery) | 1. **Beet sugar, cane sugar, cane Jaggery, khandsari sugar** [1701]<br>2. Palmyra sugar [1702] |
| 12. | 18<br>(Cocoa and cocoa preparations) | 1. Cocoa beans whole or broken, raw or roasted [1801]<br>2. Cocoa shells, husks, skins and other cocoa waste [1802] and<br>3. Cocoa paste whether or not de-fatted [1803] |
| 13. | 19<br>(Preparations of cereals, flour, starch or milk; pastrycooks' products) | 1. Mixes and doughs for the preparation of bread, pastry and other baker's wares [1901]<br>2. **Pizza bread** [1905]<br>3. Seviyan (vermicelli) [1902]<br>4. Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana) [1903]<br>5. Rusks, toasted bread and similar toasted products [1905 40 00] |

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# List of Goods at 5% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 14. | 21<br>(Miscellaneous edible preparations) | 1. **Sweetmeats** [2106 90] |
| 15. | 23<br>(Residues and waste from the food industries; prepared animal fodder) | 1. 2301 **Flours, meals and pellets, of meat or meat offal**, of fish or of crustaceans, molluscs or other aquatic invertebrates, **unfit for human consumption**; greaves.<br>2. 2303 **Residues of starch manufacture and similar residues, beet-pulp,** bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.<br>3. 2307 Wine lees; argol. |
| 16. | 24<br>(Tobacco and manufactured tobacco substitutes) | 1. Tobacco leaves [**under reverse charge**] |
| 17. | 25<br>(Salt; sulphur; earths and stone; plastering materials, lime and cement) | 1. 2501 Salt other than common salt.<br>2. 2502 Unroasted iron pyrites.<br>3. 2503 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.<br>4. 2503 00 10 Sulphur recovered as by-product in refining of crude oil<br>5. 2504 Natural graphite.<br>6. 2505 **Natural sands** of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.<br>7. 2506 Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.<br>8. 2507 Kaolin and other kaolinic clays, whether or not calcined.<br>9. 2508 Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.<br>10. 2509 Chalk. |

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# List of Goods at 5% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 11. 2510 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.<br>12. 2511 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.<br>13. 2512 Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.<br>14. 2513 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.<br>15. 2514 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.<br>**16.** 2515 Ecaussine and other calcareous monumental or building stone; alabaster **[other than marble Marble and travertine]**<br>17. 2516 Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, **into blocks or slabs** of a rectangular (including square) shape.<br>18. 2517 **Pebbles, gravel, broken or crushed stone**, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not it treated.<br>19. 2518 Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.<br>20. 2519 Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure. |

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# List of Goods at 5% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 21. 2520 **Gypsum; anhydrite;** plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.<br>22. 2521 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.<br>23. 2522 **Quicklime, slaked lime** and hydraulic lime, other than calcium oxide and hydroxide of heading 2825. |
| 18. | 26<br>(Ores, slag and ash) | All ores and concentrates [2601 to 2617] |
| 19. | 27<br>(Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes) | 1. Coal; Lignite; Peat; Coke semi coke.<br>2. Tar distilled from coal, from lignite or from peat [2706]<br>**3. Kerosene PDS**<br>4. Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases **(LPG) for supply to household domestic consumers** or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.<br>5. Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons [2705] |
| 20. | 28<br>(Inorganic chemicals) | 1. Nuclear fuels<br>2. Heavy water<br>3. Compressed air |
| 21. | 30<br>(Pharmaceutical products) | 1. Animal or Human Blood Vaccines [3002, 3006]<br>2. All types of contraceptives [3006]<br>3. Diagnostic kits for detection of all types of hepatitis<br>4. Desferrioxamine injection or deferiprone<br>5. Cyclosporin |

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# List of Goods at 5% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | **6.** Medicaments (including veterinary medicaments) **used in bio-chemic systems and not bearing a brand name**<br>7. Oral re-hydration salts<br>8. Drugs or medicines including their salts and esters and diagnostic test kits, specified in **List 3 or List 4** to the notification No.12/2012-Customs, dated the 17th March, 2012, dated the 17th March, 2012.<br>9. **Formulations manufactured from the bulk drugs specified in List 1** to the notification No.12/2012-Central Excise, dated the 17th March, 2012. |
| 22. | 32<br>(Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks) | 1. Wattle extract, quebracho extract, chestnut extract<br>2. Enzymatic preparations for pretanning [3202] |
| 23. | 34<br>(Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster) | 1. Sulphonated castor oil, fish oil or sperm oil [3402] |
| 24. | 36<br>(Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations) | 1. Handmade safety matches [3605 00 10] |
| 25. | 40 | 1. Natural rubber [4001] |

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# List of Goods at 5% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Rubber and articles thereof) | 2. Toy balloons made of natural rubber latex [4016]<br>3. Pneumatic tyres or inner tubes, of rubber, of a kind used on/in **bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws** [4011, 4013] |
| 26. | 41<br>[Raw Hides and Skins (other than Fur skins) and Leather] | Raw hides, skins, tanned or crust hides and skins, not further prepared [4101 to 4106] |
| 27. | 44<br>(Wood and articles of wood, wood charcoal) | 1. Wood in chips or particles; sawdust and wood waste and scrap [4401] |
| 28. | 48<br>(Paper and paperboard; articles of paper pulp, of paper or of paperboard) | 1. Newsprint, in rolls or sheets [4801] |
| 29. | 49<br>(Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans) | 1. Brochures, leaflets and similar printed matter, whether or not in single sheets [4901] |
| 30. | 50<br>(Silk) | 1. Silk yarn [5004, 5005, 5006] |
| 31. | 51<br>(Wool, fine or coarse animal hair; horse hair yarn and woven fabric) | 1. Garnetted stock of wool or of fine or coarse animal hair, shoddy wool [5104]<br>2. Wool and fine or coarse animal hair, carded or combed [5105]<br>3. Yarn of wool or of animal hair [5106, 5107, 5108, 5109, 5110] |
| 32. | 52<br>(Cotton) | 1. Cotton [5201, 5203]<br>2. Cotton waste [5202]<br>3. Cotton sewing thread [5204]<br>4. Cotton yarn [5205, 5206, 5207] |

**ANNEXURE - II**

# List of Goods at 5% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 5. Cotton fabrics [5208, 5209, 5210, 5211, 5212] |
| 33. | 53<br>(Other vegetable textile fibres; paper yarn, woven fabrics of paper yarns) | 1. Vegetable fibres [except coconut fibre, coir] and yarns such as flax, true hemp, jute, paper yarn, etc. [5301, 5302, 5303, 5305, 5306, 5307, 5308]<br>2. Fabrics of other vegetable textile fibres, paper yarn [5309, 5310, 5311] |
| 34. | 58<br>(Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery) | 1. **Embroidery or zari articles**, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal, [5809, 5810] |
| 35. | 69<br>(Ceramic products) | 1. Building bricks [6904 10 00]<br>2. Bricks of fossil meals or similar siliceous earths [6901 00 10]<br>3. Earthen or roofing tiles [6905 10 00] |
| 36. | 84<br>(Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof) | 1. Hand pumps and parts thereof [8413, 8414 90]<br>2. Solar water heater and system [8419 19]<br>3. Renewable energy devices & spare parts for their manufacture |
| 37. | 85<br>(Electrical machinery and equipment and parts thereof; sound recorders and re-producers, television image and sound recorders and reproducers, and parts and accessories of such articles) | 1. Renewable energy devices & spare parts for their manufacture |
| 38. | 86<br>[Railway or tramway locomotives, rolling-stocks and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including | All goods not specified elsewhere, [5% with no refund of ITC accumulation] |

**ANNEXURE - II**

# List of Goods at 5% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | electro-mechanical) traffic signalling equipment of all kinds] | |
| 39. | 88<br>(Aircraft; spacecraft and parts thereof) | 1. 8802 - Aircraft (such as helicopters, aeroplanes), **other than those for personal use**<br>2. 8803 – Parts of goods of aircrafts |
| 40. | 89<br>(Ships, boats and floating structures) | 1. Ships, boats and floating structures [other than yacht and pleasure boats] |
| 41. | 90<br>(Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof) | 1. Coronary stents and coronary stent systems for use with cardiac catheters.<br>2. Artificial kidney<br>3. Disposable sterilized dialyzer or microbarrier of artificial kidney<br>4. Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Braillers; and (vi) Artificial limbs<br>5. Assistive devices, rehabilitation aids and other goods for disabled, specified in **List 32 to notification No.12/2012-**Customs, dated the 17th March, 2012 . |
| 42. | 94<br>(Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings) | 1. Kerosene pressure lantern [9405 50 31]<br>2. Parts of kerosene pressure lanterns including gas mantles [9405 91 00, 9405 92 00 or 9405 99 00] |
| 43. | 96<br>(Miscellaneous manufactured articles) | 1. Unbranded broomsticks and Muddhas made of sarkanda, phool bahari jhadoo (9603 10 00)] |

**SECRET**

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 1. | **1**<br>(Live animals) | Live horses [01012100, 010129] |
| 2. | 2<br>(Meat and edible meat offal) | 1. All goods in frozen state and put up in unit containers [0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209]<br>2. Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked put up in unit containers [0209]<br>3. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal put up in unit containers [0210] |
| 3. | **3**<br>(Fish, crustaceans, molluscs & other aquatic invertebrates) | All goods (other than fish seeds, prawn / shrimp seed) **processed, cured or in frozen state** |
| 4. | **4**<br>(Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified) | 1. **Butter and other fats** (ghee, butter oil, etc.) and oils derived from milk; dairy spreads [0405]<br>2. **Cheese** [0406] |
| 5. | 8<br>(Edible fruit and nuts; peel of citrus fruit or melons) | **1. Dry fruits** |
| 6. | 11<br>(Products of milling industry; malt; starches; inulin; wheat gluten) | 1. Starches; inulin [1108] |
| 7. | 15<br>(Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes) | 1. Animal fats and oils [1501 to 1506] |
| 8. | 16 | All goods |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Preparations of meat, of fish or of crustaceans, molluscs or other aquatic vertebrates) | 1. 1601 Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.<br>2. 1602 Other prepared or preserved meat, meat offal or blood.<br>3. 1603 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.<br>4. 1604 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.<br>5. 1605 Crustaceans, molluscs and other aquatic invertebrates prepared or preserved. |
| 9. | 20<br>(Preparations of vegetables, fruits, nuts or other parts of plants) | 1. All goods of 2009, that is fruit juices, vegetable juices |
| 10. | 21<br>(Miscellaneous edible preparations) | 1. Roasted chicory [2101 30]<br>2. Roasted coffee substitutes [2101 30], and extracts and essences thereof [2101 30]<br>3. Yeasts and prepared baking powders [2102]<br>4. Texturised vegetable proteins (soya bari) [2106] |
| 11. | 22<br>(Beverages, spirit and vinegar) | 1. **Ice and snow** [2201 90 10]<br>2. **Soya milk drinks** [2202 90 10]<br>3. **Fruit pulp or fruit juice based drinks** [2202 90 30]<br>4. **Tender coconut water** [2202 90 90]<br>5. Beverages containing milk [2202 90 30] |
| 12. | 25<br>(Salt; sulphur; earths and stone; plastering materials, lime and cement) | 1. Marble and travertine blocks [2515 12 10]<br>2. Granite, sandstone, other monumental or building stone [2516] |
| 13. | 27<br>(Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes) | 1. Bio-gas |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 14. | 28<br>(Inorganic chemicals) | 1. Medicinal grade hydrogen peroxide [2847]<br>2. Anaesthetics [28]<br>3. Potassium Iodate [28]<br>4. Iodine [2801 20]<br>5. Micronutrients, which are covered under serial number 1(f) 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<br>6. Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002<br>7. Steam |
| 15. | 29<br>(Organic chemicals) | 1. Gibberellic acid |
| 16. | 30<br>(Pharmaceutical products) | 1. Medicines |
| 17. | 31<br>(Fertilisers) | 1. Fertilisers, other than those which are clearly not to be used as fertilizers [31] |
| 18. | 32<br>(Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks) | 1. Fountain pen ink [3215]<br>2. Ball pen ink [3215] |
| 19. | 33<br>(Essential oils and resinoids, perfumery, cosmetic or toilet preparations) | 1. Tooth powder [3306 10 10]<br>2. Agarbatti and other odoriferous preparations which operate by burning [3307 41 00] |
| 20. | 34<br>(Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared | 1. Candles, tapers and the like [3406] |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster) | |
| 21. | 37.<br>(Photographic or cinematographic goods) | 1. Photographic plates and films including cinematographic film [3705, 3706]; such as Children's films certified by the Central Board of Film Certification to be "Children's Film", Documentary Shorts, and Films certified as such by the Central Board of Film Certification, News Reels and clippings, Advertisement Shorts, and Films, Teaching aids including film strips of educational nature. |
| 22. | 38<br>(Miscellaneous chemical products) | 1. Silicon wafers [3818] |
| 23. | 39<br>(Plastics and articles thereof) | 1. Feeding bottles. |
| 24. | 40<br>(Rubber and articles thereof) | 1. Latex Rubber Thread [4007]<br>2. Surgical rubber gloves or medical examination rubber gloves [4015]<br>3. Nipples of feeding bottles [4014] |
| 25. | 41<br>[Raw Hides and Skins (other than Fur skins) and Leather] | Prepared leather, including composition leather |
| 26. | 42<br>[Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)] | 1. Gloves specially designed for use in sports [4203] |
| 27. | 44<br>(Wood and articles of wood, wood charcoal) | 1. 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. |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 2. 4405 Wood wool; wood flour.<br>3. 4406 Railway or tramway sleepers (cross-ties) of wood.<br>4. 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.<br>5. 4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.<br>6. 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.<br>7. 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.<br>8. 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] |
| 28. | 45<br>(Cork and articles of cork) | 1. 4501 Natural cork, raw or simply prepared. |
| 29. | 47<br>[Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard] | 1. 4701 Mechanical wood pulp.<br>2. 4702 Chemical wood pulp, dissolving grades.<br>3. 4703 Chemical wood pulp, soda or sulphate, other than dissolving grades.<br>4. 4704 Chemical wood pulp, sulphite, other than dissolving grades.<br>5. 4705 Wood pulp obtained by a combination of mechanical and chemical pulping processes.<br>6. 4706 Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.<br>7. 4707 Recovered (waste and scrap) paper or paperboard.] |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 30. | 48<br>(Paper and paperboard; articles of paper pulp, of paper or of paperboard) | 1. Paper and paperboard, uncoated kraft paper, greaseproof paper, glassine paper, composite paper etc. [4802, 4804, 4805, 4806 20 00, 4806 40 10, 4807, 4808, 4810, 4817]<br>2. Aseptic packaging paper [4811]<br>3. Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks [4817].<br>4. Cartons, boxes and cases of corrugated paper or paper board [4819]<br>5. Exercise book, graph book, & laboratory note book [4820]<br>6. Kites [4823]<br>7. Paper pulp moulded trays [4823]<br>8. Braille paper [4823 90 11]<br>9. Paper splints for matches, whether or not waxed, Asphaltic roofing sheets |
| 31. | 49<br>(Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans) | 1. 4903 **Children's picture, drawing or colouring books.**<br>2. 4904 **Music, printed or in manuscript**.<br>3. 4906 **Plans and drawings for architectural, engineering,** industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.<br>4. 4907 **Unused postage, revenue or similar stamps** of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.<br>5. **Transfers (decalcomanias**) [4908] **[Decalcomania**, is a decorative technique by which engravings and prints may be transferred to pottery or other materials. Today, the shortened version is "Decal"]<br>6. 4909 **Printed or illustrated postcards;** printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.<br>7. 4910 **Calendars of any kind**, printed, including calendar blocks.<br>8. 4911 **Other printed matter, including printed pictures** and photographs |
| 32. | 50<br>(Silk) | 1. Woven fabrics of silk or silk waste [5007] |
| 33. | 51 | 1. Fabrics of wool or of animal hair [5111, 5112, 5113] |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Wool, fine or coarse animal hair; horse hair yarn and woven fabric) | |
| 34. | 54<br>(Man-made filaments; strip the like of man-made textile materials) | 1. Fabrics of manmade textile materials [5407, 5408] |
| 35. | 55<br>(Manmade staple fibres) | 1. Fabrics of manmade staple fibres [5512, 5513, 5514, 5515, 5516] |
| 36. | 56<br>(Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof) | All goods, such as Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof, including 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; such as Real zari thread (gold) and silver thread, combined with textile thread), **Imitation zari thread**. |
| 37. | 57<br>(Carpets and other textile floor coverings) | All goods<br>1. 5701 Carpets and other textile floor coverings, **knotted**, whether or not made up.<br>2. 5702 Carpets and other textile floor coverings, **woven**, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.<br>3. 5703 Carpets and other textile floor coverings, **tufted**, whether or not made up.<br>4. 5704 Carpets and other textile floor coverings, of felt, **not tufted or flocked**, whether or not made up.<br>5. 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.] |
| 38. | 58 | 1. 5801 **Woven pile fabric**s and chenille fabrics, other than fabrics of heading 5802 or 5806.<br>2. 5802 **Terry towelling** and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703. |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery) | 3. 5803 **Gauze, other than narrow fabrics** of heading 5806.<br>4. 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.<br>5. 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.<br>6. 5806 **Narrow woven fabrics**, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).<br>7. 5807 **Labels, badges and similar articles of textile materials,** in the piece, in strips or cut to shape or size, not embroidered.<br>8. 5808 **Braids in the piece; ornamental trimmings** in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.<br>9. 5809 **Woven fabrics of metal thread** and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal].<br>10. **5810 Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like** [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]<br>11. 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. |
| 39. | 59<br>(Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use) | All goods<br><br>1. 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.<br>2. 5902 **Tyre cord fabric of high tenacity yarn** of nylon or other polyamides, polyesters or viscose rayon. |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 3. 5903 **Textile fabrics impregnated, coated,** covered or laminated with plastics, other than those of heading 5902.<br>4. 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.<br>5. 5905 **Textile wall coverings.**<br>6. 5906 **Rubberised textile fabrics**, other than those of heading 5902.<br>7. 5907 **Textile fabrics otherwise impregnated**, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.<br>8. 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.<br>9. 5909 Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.<br>10. **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.<br>11. 5911 **Textile products and articles, for technical uses**. |
| 40. | 60<br>(Knitted or crocheted fabrics) | 1. All goods |
| 41. | 61<br>(Articles of apparel and clothing accessories, knitted or crocheted) | 1. All goods |
| 42. | 62<br>(Articles of apparel and clothing accessories, not knitted or crocheted) | 1. All goods |
| 43. | 63<br>(Other made up textile articles, sets, worn clothing and worn textile articles; rags) | All goods<br><br>1. 6301 **Blankets and travelling rugs**. |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 2. 6302.10 **Bed linen, Knitted or crocheted**, Toilet linen and kitchen linen, of terry towelling or similar terry fabrics.<br>3. 6303 **Curtains** (including drapes) and interior blinds; curtain or bed valances.<br>4. 6304 **Other furnishing articles**, excluding those of heading 9404; such as Bedspreads, Counterpanes, Napkins, Pillow case and pillow slip, Table cloth and table cover, Towels, other than terry towel, Mosquito nets, Cushion covers<br>5. 6305 **Sacks and bags**, of a kind used for the packing of goods.<br>6. 6306 **Tarpaulins, awnings** and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.<br>7. 6307 **Other made up articles, including dress patterns**; such as Floor-cloths, dish-cloths, dusters and similar cleaning cloths, Life-jackets and Life-belts, Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.<br>8. 6309 **Worn clothing** and other worn articles.<br>9. 6310 **Used or new rags, scrap twine, cordage,** rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. |
| 44. | 64<br>(Footwear gaiters and the like; parts of such articles) | 1. Moulded Plastic footwear, hawai chappals and straps thereof |
| 45. | 66<br>(Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof) | All goods |
| 46. | 67 | 1. Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof [6701 all goods] |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Prepared feathers and down and articles made of feather or of down - artificial flowers; articles of human hair) | |
| 47. | 68<br>(Articles of stone, plaster, cement, asbestos, mica or similar material) | 1. Sand lime bricks |
| 48. | 70<br>(Glass and glassware) | 1. Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns [7020] |
| 49. | 73<br>(Articles of iron or steel) | 1. Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners [7310 or 7326]<br>2. Animal shoe nails [7317]<br>3. Utensils [7323]<br>4. Sewing needles [7319]<br>5. Kerosene burners, kerosene stoves and wood burning stoves of iron or steel [7321]<br>6. Table or kitchen or other household articles of iron & steel [7323] |
| 50. | 74<br>(Copper and articles thereof) | 1. Utensils [7418]<br>2. Table or kitchen or other household articles of iron & steel [7418] |
| 51. | 76<br>(Aluminium and articles thereof) | 1. Utensils [7615]<br>2. Table or kitchen or other household articles of iron & steel [7615] |
| 52. | 77 (**blank in tariff**) | |
| 53. | 82<br>(Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal) | 1. Pencil sharpeners and blades thereof [8214]<br>2. Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor [8211]<br>3. Paper knives [8114] |
| 54. | 84<br>(Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof) | 1. Nuclear fuel [8401] |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 2. Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps [8413]<br>3. Bicycle pumps, hand pumps etc. [8414 20 10, 8414 20 20 or 8414 90 12]<br>4. Agricultural, horticultural, forestry, poultry keeping or bee-keeping machinery, Harvesting or threshing machinery, machines for cleaning, sorting or grading, machinery used in milling industry and parts thereof [8432, 8433, 8436 and 8437]<br>5. Agricultural implements not operated manually or not driven by animal sprayers & drip irrigation equipments including their parts & accessories thereof<br>6. Milking machines and dairy machinery [8434]<br>7. Sewing machines [8452]<br>8. Composting Machines [8479] |
| 55. | 85<br>(Electrical machinery and equipment and parts thereof; sound recorders and re-producers, television image and sound recorders and reproducers, and parts and accessories of such articles) | 1. Mobile phones and parts for their manufacture |
| 56. | 87<br>(Vehicles other than railway or tramway rolling-stocks, and parts and accessories thereof) | 1. Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc) [8701]<br>2. Electrically operated vehicles, including two and three wheeled electric motor vehicles.<br>3. Bicycles and other cycles (including delivery tricycles), not motorised [8712],<br>4. Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712 [8714]<br>5. Self-loading or self-unloading trailers for agricultural purposes [87162000]<br>6. Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles [8716 80] |
| 57. | 90 | |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof) | 1. Spectacle lenses, contact lens [9001]<br>2. Medical devices |
| 58. | 91<br>(Clocks and watches and parts thereof) | 1. Braille watches [9101, 9102] |
| 59. | 92<br>(Musical instruments; parts and accessories of such articles) | 1. Indigenous handmade musical instruments |
| 60. | 94<br>(Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings) | 1. Hurricane lanterns, Kerosene lamp/ lantern, petromax, glass chimney, accessories & components thereof [9405, 9405 50 31].<br>2. LED lights or fixtures including LED lamps [9405].<br>3. LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board) [9405].<br>4. Coir products [except coir mattresses] [9404].<br>5. Products wholly made of quilted textile materials [9404]. |
| 61. | 95<br>(Toys, games and sports requisites; parts and accessories thereof) | 1. Sports goods other than articles and equipments for general physical exercise [9506]<br>2. Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys] [9503].<br>3. Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, etc. [9507 all goods]. |
| 62. | 96<br>(Miscellaneous manufactured articles) | 1. Combs, hair pins [9615 all goods]<br>2. Pens [other than Fountain pens, stylograph pens] [9608].<br>3. Pencils, crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk [9609]. |
| 63. | 97 | All goods. |

**ANNEXURE - III**

# List of Goods at 12% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Works of art, collectors' piece and antiques) | 1. 9701 Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.<br>2. 9702 Original engravings, prints and lithographs.<br>3. 9703 Original sculptures and statuary, in any material.<br>4. 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.<br>5. 9705 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.<br>6. 9706 Antiques of an age exceeding one hundred years.] |

**ANNEXURE - IV**

# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 1. | **4**<br>(Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified) | 1. Condensed milk [04029110, 04029920] |
| 2. | 11<br>(Products of milling industry; malt; starches; inulin; wheat gluten) | 1. Malt, whether or not roasted [1107] |
| 3. | 13<br>(Lac; gums, resins and other vegetable saps and extracts) | 1. 1301 Natural gums, resins, gum-resins and oleoresins (for example, balsams), other than lac, shellac and heeng.<br>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 Guar meal or guar gum refined split**. |
| 4. | 14<br>(Vegetable plaiting materials; vegetable products, not elsewhere specified or included) | 1. Indian katha [14049050] |
| 5. | 15<br>(Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes) | 1. Margarine, Linoxyn [solidified linseed oil]; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 [1517]<br>2. Glycerol, crude; glycerol waters and glycerol lyes [1520 00 00],<br>3. Vegetable waxes, etc. [1521]<br>4. Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes [1522] |
| 6. | 17<br>(Sugar and sugar confectionery) | 1. Refined sugar **containing added flavouring or colouring matter**, sugar cubes [1701 91, 1701 99] |

**ANNEXURE - IV**

# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 2. All goods falling under 1702 [**lactose, maple syrup, glucose, dextrose, fructose, invert sugar,** artificial honey, etc.], other than palmyra sugar<br>3. Sugar confectionery (excluding white chocolate and bubble / chewing gum) [1704] |
| 7. | 19<br>(Preparations of cereals, flour, starch or milk; pastrycooks' products) | 1. Preparations for infant use, put up for retail sale [1901]<br>2. 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. [1902]<br>3. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [1904]<br>4. Biscuits - Sweet biscuits [1905 31 00] and other biscuits [1905 90 20]<br>5. Waffles and wafers other than coated with chocolate or containing chocolate [1905 32]<br>6. Pastries and cakes [1905 90 10] |
| 8. | 20<br>(Preparations of vegetables, fruits, nuts or other parts of plants) | 1. 2001 Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.<br>2. 2002 Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.<br>3. 2003 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.<br>4. 2004 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.<br>5. 2005 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.<br>6. 2006 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).<br>7. 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.<br>8. 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 |

**ANNEXURE - IV**

# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits |
| 9. | 21<br>(Miscellaneous edible preparations) | 1. 2101 20 **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 (i.e. instant tea, quick brewing black tea, tea aroma, etc.)<br>2. 2103 **Sauces** and preparations therefor.<br>3. 2104 **Soups and broths** and preparations therefor; homogenised composite food preparations.<br>4. 2105 **Ice cream and other edible ice**, whether or not containing cocoa.<br>5. 2106 All kinds of **food mixes including instant food mixes,** soft drink concentrates, **Sharbat**, Betel nut product known as "**Supari**", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, **Diabetic foods.** |
| 10. | 22<br>(Beverages, spirit and vinegar) | 1. 2201 Waters, including natural or artificial mineral waters and aerated waters, **not containing added sugar or other sweetening matter nor flavoured.**<br>2. 2207 **Ethyl alcohol** and other spirits, denatured, of any strength.<br>3. 2209 **Vinegar** and substitutes for vinegar obtained from acetic acid.] |
| 11. | 25<br>(Salt; sulphur; earths and stone; plastering materials, lime and cement) | 1. Sulphur recovered as by-product in refining of crude oil [2503 00 10] |
| 12. | 26<br>(Ores, slag and ash) | 1. 2619 Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.<br>2. 2620 Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.<br>3. 2621 Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste. |

**ANNEXURE - IV**

# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 13. | 27<br>(Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes) | 1. 2707 Oils and other products of the distillation of high temperature coal tar; such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene<br>2. 2708 Pitch and pitch coke, obtained from coal tar or from other mineral tars.<br>3. Petroleum products [other than PDS kerosene, Avgas and **LPG for supply to household domestic consumers** or to non-domestic exempted category (NDEC) customers] |
| 14. | 28<br>(Inorganic chemicals) | Inorganic chemicals |
| 15. | 29<br>(Organic chemicals) | Organic chemicals |
| 16. | 30<br>(Pharmaceutical products) | 1. Nicotine polacrilex gum |
| 17. | 31<br>(Fertilisers) | 1. All goods which are clearly not to be used as fertilisers [31] |
| 18. | 32<br>(Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks) | 1. 3201 **Tanning extracts of vegetable origin;** tannins and their salts, ethers, esters and other derivatives.<br>2. 3202 **Synthetic organic tanning substances;** inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances.<br>3. 3203 **Colouring matter of vegetable or animal origin** (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.<br>4. 3204 **Synthetic organic colouring matter,** whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not cemically defined |

**ANNEXURE - IV**

# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 5. 3205 **Colour lakes**; preparations as specified in Note 3 to this Chapter based on colour lakes.<br>6. 3206 **Other colouring matter;** preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.<br>7. **Prepared pigments,** prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry [3207]<br>**8.** 3211 **Prepared driers.**<br>9. 3212 **Pigments (including metallic powders and flakes)** dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for reta<br>10. 3215 **Printing ink, writing or drawing ink** and other inks, whether or not concentrated or solid. |
| 19. | 33<br>(Essential oils and resinoids, perfumery, cosmetic or toilet preparations) | 1. Essential oils and resinoids [3301, 3302 [including Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]<br>1. Hair oil [3305 9011, 3305 90 19]<br>2. Toothpaste [3306 10 20] |
| 20. | 34<br>(Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster) | 1. 3401 [except 340130] **Soap**; organic surface-active products and preparations **for use as soap, in the form of bars, cakes, moulded pieces or shapes,** whether or not containing soap;<br>2. 3404 - Artificial waxes and prepared waxes [3404] |

**ANNEXURE - IV**

# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 21. | 35<br>(Aluminoidal substances; modified starches; glues; enzymes) | All goods |
| 22. | 36<br>(Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations) | 1. **Propellant powders [3601].**<br>2. **Safety fuses;** detonating fuses; percussion or detonating caps; igniters; electric detonators [3603].<br>1. **Matches** [3605] |
| 23. | 37.<br>(Photographic or cinematographic goods) | 1. 3701 **Photographic plates and film in the flat,** sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as for x-ray, Medical, Instant print film, Cinematographic film,<br>2. 3702 **Photographic film in rolls**, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.<br>3. 3703 **Photographic paper, paperboard** and textiles, sensitised, unexposed.<br>4. 3704 **Photographic plates, film, paper, paperboard and textiles,** exposed but not developed.<br>5. 3706 Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.<br>6. 3707 **Chemical preparations for photographic uses** (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use. |
| 24. | 38<br>(Miscellaneous chemical products) | 1. Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures [3801]<br>2. Activated carbon; activated natural mineral products; animal black, including spent animal black [3802] |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 3. Tall oil, whether or not refined [3803].<br>4. Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates [3804]<br>5. Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent [3805].<br>6. Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums [3806]<br>7. Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch [3807]<br>8. **Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products** [3808]<br>9. Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included [3809]<br>10. Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods [3810]<br>11. Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber [3812]<br>12. Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. [3815]<br>13. Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801 [3816]<br>14. Mixed alkylbenzenes and mixed alkylnaphthalenes, etc. [3817]<br>15. Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [3818]; other than silicon wafers. |

**ANNEXURE - IV**

# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 16. Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells [3821].<br>17. Diagnostics or laboratory reagents, etc. [3822]<br>18. Industrial monobolic fatty acids, acid oils from refining; industrial fatty alcohols [3823]<br>19. Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; including Ready mix concrete (3824 50 10), retarders used in printing industry (3824 90), Salts for curing or salting (3824 90 16), Surface tension reducing agents (3824 90 17), Water treatment chemicals (3824 90 22), Stencil correction fluid (3824 90 24), Precipitated Silica (3824 90 25) [3824].<br>20. 3825 Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]<br>21. **Biodiesel and mixtures thereof**, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals [3826]. |
| 25. | 39<br>(Plastics and articles thereof) | 1. Primary polymers [all goods falling under 3901 to 3913]<br>2. Ion exchangers based on primary polymers [3914]<br>3. Waste, parings and scrap, of plastics [3915]<br>4. All goods, including canes of plastics, [3916]<br>5. Tubes, pipes and hoses, and fittings therefor, of plastics [3917]<br>6. Self-adhesive plates, sheets, film, foil, etc. of plastics [3919]<br>7. Other plates, sheets, film, foil, etc. of plastics [3920, 3921]<br>8. Articles for conveyance or packing of goods, etc. of plastics [3923]<br>1. Tableware, kitchenware, other household articles and Hygiene or toilet articles, of plastics [3924]<br>9. Builder's wares of plastics, not elsewhere specified (like reservoirs, vats, shutters, containers, doors and windows and their frames, thresholds, blinds etc.) [3925]<br>10. PVC Belt Conveyor (3926 90 10)] |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 26. | 40<br>(Rubber and articles thereof) | 1. 4002 **Synthetic rubber and factice derived from oils,** in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)<br>2. 4003 **Reclaimed rubber** in primary forms or in plates, sheets or strip.<br>3. 4004 **Waste, parings and scrap of rubber** (other than hard rubber) and powders and granules obtained therefrom.<br>4. 4005 **Compounded rubber,** unvulcanised, in primary forms or in plates, sheets or strip.<br>5. 4006 **Other forms** (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), **of unvulcanised rubber**.<br>6. 4007 **Vulcanised rubber thread** and cord, other than latex rubber thread.<br>7. 4008 **Plates, sheets, strip**, rods and profile shapes, of vulcanised rubber **other than hard rubber**.<br>8. 4009 **Tubes, pipes and hoses**, **of vulcanised rubber** other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).<br>9. 4010 **Conveyor or transmission belts** or belting, of vulcanised rubber.<br>10. 4014 **Hygienic or pharmaceutical articles** (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as **Hot water bottles, Ice bags** [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps].<br>11. 4015 **Articles of apparel and clothing accessories** (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves].<br>12. Erasers [4016]. |
| 27. | 43<br>(Furskin and artificial fur; manufacturers thereof) | 1. 4301 Raw furskins, including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103; of mink, of lamb, of fox, etc. |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 2. 4302 Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303; such as Calf skins, with hair on, tanned or dressed, Hides or skins of other bovine and equine animals with hair on, tanned or dressed, etc.<br>3. 4304 Artificial fur; Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods. |
| 28. | 44<br>(Wood and articles of wood, wood charcoal) | 1. Wood in the rough [4403]<br>2. Wood sawn or chipped [4407]<br>3. All goods [**other than for match splints**] [4408]<br>4. Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped [4409]<br>5. Resin bonded bamboo mat board, with or without veneer in between<br>6. Bamboo flooring tiles<br>7. Tableware and Kitchenware of wood [4419] |
| 29. | 45<br>(Cork and articles of cork) | 1. 4501 Waste cork; crushed, granulated or ground cork.<br>2. 4502 Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).<br>3. 4503 Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom.<br>4. 4504 Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.] |
| 30. | 46<br>(Manufactures of straw, of esparto or of other plaiting materials; Basket-ware and wickerwork) | 1. All goods |
| 31. | 48 | 1. 4803 **Toilet or facial tissue stock, towel or napkin stock and similar paper** of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, |

**ANNEXURE - IV**

# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Paper and paperboard; articles of paper pulp, of paper or of paperboard) | whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.<br>2. 4806 **Vegetable parchment, tracing papers** and other glazed transparent or translucent papers, in rolls or sheets.<br>3. 4809 **Carbon paper, self-copy paper** and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.<br>4. 4811 **Paper, paperboard, cellulose wadding and webs of cellulose fibres**, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other aseptic packaging paper and<br>5. 4812 **Filter blocks, slabs** and plates, of paper pulp.<br>6. 4813 **Cigarette paper,** whether or not cut to size or in the form of booklets or tubes.<br>**7.** 4816 **Carbon paper, self-copy paper** and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes.<br>**8.** 4817 **Envelopes, letter cards, plain postcards** and correspondence cards,<br>**9.** 4818 **Toilet paper and similar paper,** 4820 **Registers, account books, note books etc.**.<br>**10.** 4821 **Paper or paperboard labels** of all kinds, whether or not printed.<br>**11.** 4822 **Bobbins, spools, cops and similar** supports of paper pulp, paper or paperboard (whether or not perforated or hardened).<br>**12.** 4823 **Other paper, paperboard, cellulose wadding and webs** of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays] |
| 32. | 54<br>(Man-made filaments; strip the like of man-made textile materials) | 1. Synthetic filament yarn such as nylon, polyester, acrylic, etc. [5402, 5404, 5406]<br>2. Artificial filament yarn such as viscose rayon, Cuprammonium, etc. [5403, 5405, 5406]<br>3. Sewing thread of manmade filaments [5401] |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 33. | 55<br>(Manmade staple fibres) | 1. Synthetic or artificial filament tow [5501, 5502]<br>2. Synthetic or artificial staple fibres [5503, 5504, 5506, 5507]<br>3. Waste of manmade fibres [5505]<br>4. Sewing thread of manmade staple fibres [5508]<br>5. Yarn of manmade staple fibres [5509, 5510, 5511] |
| 34. | 64<br>(Footwear gaiters and the like; parts of such articles) | All goods, other than moulded Plastic footwear, hawai chappals and straps thereof |
| 35. | 65<br>(Headgear and parts thereof) | 1. Safety headgear such as helmets [6506 10]<br>1. 6504 Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.<br>2. 6505 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. |
| 36. | 68<br>(Articles of stone, plaster, cement, asbestos, mica or similar material) | 1. Fly ash bricks<br>2. 6804 Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials<br>3. 6805 Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up; such as Abrasive cloths, Emery or corundum coated paper, Flint coated paper, Glass or sand coated paper.<br>4. 6806 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat- |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69.<br>5. 6811 Articles of asbestos-cement, of cellulose fibre-cement or the like. |
| 37. | 69<br>(Ceramic products) | 1. Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. [all goods of 6902, 6903]<br>1. 6911 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.<br>2. 6912 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]. |
| 38. | 70<br>(Glass and glassware) | 1. Glasses for corrective spectacles [7015 10]<br>2. 7001 Cullet and other waste and scrap of glass; glass in the mass.<br>3. 7002 Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.<br>4. 7010 Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.<br>5. 7013 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018).<br>6. 7015 Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.<br>7. 7017 Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.<br>8. 7018 Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, 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 microsphers not exceeding 1 mm in diameter : |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 9. 7019 Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics) |
| 39. | 72<br>(Iron and steel) | All goods |
| 40. | 73<br>(Articles of iron or steel) | 1. 7301 Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.<br>2. 7302 Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails<br>3. 7303 Tubes, pipes and hollow profiles, of cast iron.<br>4. 7304 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.<br>5. 7305 Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.<br>6. 7306 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.<br>7. 7307 Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.<br>8. Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers] [7308] |

**ANNEXURE - IV**

# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 9. Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7309]<br>10. Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7310]<br>11. Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90 [7315].<br>12. 7311 Containers for compressed or liquefied gas, of iron or steel.<br>13. 7312 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.<br>14. 7313 Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.<br>15. 7314 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.<br>16. Anchors, grapnels and parts thereof, of iron or steel [7316]<br>17. 7317 Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.<br>18. 7318 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.<br>19. 7319 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.<br>20. Springs and leaves for springs, of iron and steel [7320]<br>21. 7323 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 22. Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system [7325]<br>23. Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal [7326] |
| 41. | 74<br>(Copper and articles thereof) | 1. 7401 Copper mattes; cement copper (precipitated copper).<br>2. 7402 Unrefined copper; copper anodes for electrolytic refining.<br>3. 7403 Refined copper and copper alloys, unwrought.<br>4. 7404 Copper waste and scrap.<br>5. 7405 Master alloys of copper.<br>6. 7406 Copper powders and flakes.<br>7. 7407 Copper bars, rods and profiles.<br>8. 7408 Copper wire<br>9. 7409 Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm.<br>10. 7410 Copper foils<br>11. 7411 Copper tubes and pipes.<br>12. 7412 Copper tube or pipe fittings (for example, couplings, elbows, sleeves).<br>13. 7413 Stranded wires and cables<br>14. 7415 Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper. |

**ANNEXURE - IV**

# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | |
| 42. | 75<br>(Nickel and articles thereof) | 1. All goods |
| 43. | 76<br>(Aluminium and articles thereof) | 1. 7601 Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods<br>2. 7602 Aluminium waste and scrap.<br>3. 7603 Aluminium powders and flakes.<br>4. 7604 Aluminium bars, rods and profiles.<br>5. 7605 Aluminium wire.<br>6. 7606 Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.<br>7. 7608 Aluminium tubes and pipes.<br>8. 7609 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).<br>9. 7610 Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates. rods, profiles, tubes and the like, prepared for use in structures.<br>10. Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7611]<br>11. Aluminium casks, drums, cans, boxes, etc. [7612]<br>12. Aluminium containers for compressed or liquefied gas [7613]<br>13. Stranded wires and cables [7614] |
| 44. | 77 (**blank in tariff**) | |
| 45. | 78<br>(Lead and articles thereof) | All goods |
| 46. | 79 | All goods |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Zinc and articles thereof) | |
| 47. | 80<br>(Tin and articles thereof) | All goods |
| 48. | 81<br>(Other base metals; cermets; articles thereof) | All goods |
| 49. | 82<br>(Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal) | All goods not specified elsewhere<br><br>1. 8203 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.<br>2. 8204 Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.<br>3. 8205 Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks<br>4. 8206 Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale.<br>5. 8207Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools<br>6. 8208 Knives and cutting blades, **for machines or for mechanical appliances**.<br>7. 8209 Plates, sticks, tips and the like for tools, unmounted, of cermets.<br>8. 8210 Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.<br>9. 8213 Scissors, tailors' shears and similar shears, and blades therefor. |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 10. 8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. |
| 50. | 83<br>(Miscellaneous articles of base metal) | 1. 8301 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.<br>2. Bells, gongs and the like [8306]<br>3. Flexible tubing of base metal [8307]<br>4. Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal [8309]<br>5. Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying [8311] |
| 51. | 84<br>(Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof) | 1. Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation [8401]<br>2. Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers [8402]<br>3. Central heating boilers other than those of heading 8402 [8403]<br>4. Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units [8404]<br>5. Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers [8405]<br>6. Steam turbines and other vapour turbines [8406]<br>7. Hydraulic turbines, water wheels, and regulators therefor [8410] |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 8. Turbo-jets, turbo-propellers and other gas turbines - turbo-jets [8411]<br>9. Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine] [8412]<br>10. 8416 Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.<br>11. 8417 Industrial or laboratory furnaces and ovens, including incinerators, non-electric.<br>12. 8420 Calendering or other rolling machines, other than for metals or glass, and cylinders therefor<br>13. Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases [8421]<br>14. 8425 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks<br>15. Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane [8426]<br>16. 8431 Parts suitable for use solely or principally with the machinery of headings 8425 to 8430<br>17. 8435 Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.<br>18. 8438 Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.<br>19. 8439 Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.<br>20. 8440 Book-binding machinery, including book-sewing machines.<br>21. 8441 Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 22. 8442 Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).<br>23. 8443 Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.<br>24. 8444 Machines for extruding, drawing, texturing or cutting man-made textile materials.<br>25. 8445 Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447<br>26. 8446 Weaving machines (looms).<br>27. 8447 Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.<br>28. 8448 Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445,8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)<br>29. 8449 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.<br>30. 8451 Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 31. Machinery of headings 8453 to 8470<br>32. 8471 Computers, tablet computers etc.<br>33. 8472 Braille typewriters, electric or non-electric [8472]<br>34. Machinery of headings 8473 to 8475<br>35. 8477 Injection moulding machines for rubber and plastics<br>36. 8479 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)].<br>37. 8480 to 8482.<br>38. 8486 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.<br>39. 8487 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter |
| 52. | 85<br>(Electrical machinery and equipment and parts thereof; sound recorders and re-producers, television image and sound recorders and reproducers, and parts and accessories of such articles) | 1. Electric motors and generators (excluding generating sets) [8501]<br>2. Electric generating sets and rotary converters [8502]<br>3. Parts suitable for use solely or principally with the machines of heading 8502 [8503]<br>4. 8505 Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.<br>5. Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss [8514]<br>6. Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets [8515]<br>7. 8517 Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528.<br>8. 8518 Microphones and stands therefor.<br>9. 8523 Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.<br>10. 8532 Electrical capacitors<br>11. 8533 Electrical resistors.<br>12. 8534 Printed Circuits<br>13. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts [8535]<br>14. 8538 Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537.<br>15. 8540 Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).<br>16. 8541 Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; including photo voltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (led); mounted piezo-electric crystals";<br>17. 8542 Electronic integrated circuits. |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 18. 8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.<br>19. 8546 Electrical insulators of any material.<br>20. 8548 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter. |
| 53. | 86<br>[Railway or tramway locomotives, rolling-stocks and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds] | 1. Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers] [8609] |
| 54. | 87<br>(Vehicles other than railway or tramway rolling-stocks, and parts and accessories thereof) | 1. Cars for physically handicapped persons [8703]<br>2. Refrigerated motor vehicles [8704] |
| 55. | 88<br>(Aircraft; spacecraft and parts thereof) | 1. Balloons and dirigibles, gliders and other non-powered aircraft [8801].<br>2. Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof [8804].<br>3. Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof [8805] |
| 56. | 89<br>(Ships, boats and floating structures) | 1. Vessels and other floating structures for breaking up [89080000] |
| 57. | 90 | 1. [9001] **Optical fibres and optical fibre bundles**; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof) | elements, of any material, unmounted, other than such elements of glass not optically worked<br>2. [9002] **Lenses, prisms, mirrors and other optical elements**, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.<br>3. [9003] **Frames and mountings for spectacles, goggles** or the like, and parts thereof.<br>4. [9004] Spectacles, and the like, corrective, protective or other and goggles, corrective.<br>5. 9024 Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).<br>6. 9025 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.<br>7. 9026 Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032<br>8. 9027 Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and appratus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes<br>9. 9028 Gas, liquid or electricity supply or production meters, including calibrating meters therefor.<br>10. 9029 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes.<br>11. 9030 Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiatioin<br>12. 9031 Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. |
| 58. | 91<br>(Clocks and watches and parts thereof) | 1. 9103 Clocks with watch movements, excluding clocks of heading 9104.<br>2. 9105 Other clocks<br>3. 9109 Clock movements, complete and assembled.<br>4. 9114 Other clock parts]. |
| 59. | 93<br>(Arms and ammunition; parts and accessories thereof) | 1. Military weapons **other than revolvers, pistols** [9301].<br>2. 9303 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)<br>3. 9304 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.<br>4. 9305 Parts and accessories of articles of headings 9301 to 9304.<br>5. 9306 Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.<br>6. 9307 Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. |
| 60. | 94<br>(Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; | 1. Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles [9402].<br>2. Coir mattresses, cotton pillows, mattress and quilts [9404]. |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | illuminated signs, illuminated name-plates and the like; prefabricated buildings) | 3. 9406 Prefabricated buildings. |
| 61. | 95<br>(Toys, games and sports requisites; parts and accessories thereof) | 1. Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [9503]. |
| 62. | 96<br>(Miscellaneous manufactured articles) | 1. Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks [9606 21 00, 9606 22 00, 9606 29, 9606 30].<br>2. Sanitary towels, tampons, sanitary napkins, clinical diapers [9619 all goods].<br>3. 9603 Brooms [except Unbranded broomsticks and Muddhas made of sarkanda, phool bahari jhadoo (9603 10 00)], brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)<br>4. 9604 Hand sieves and hand riddles<br>5. 9605 Travel sets for personal toilet, sewing or shoe or clothes cleaning<br>6. 9608 Fountain pens, stylograph pens and other pens<br>7. 9610 00 00 Boards, with writing or drawing surface, whether or not framed.<br>8. 9612 Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes. |
| 63. | 98<br>(Project Imports) | 1. All goods.<br><br>2. 9801 All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and |

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# List of Goods at 18% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the ods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.<br>2. 9802 Laboratory chemicals |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 1. | 17<br>(Sugar and sugar confectionery) | 1. Molasses [1703]<br>2. Chewing gum / bubble gum and white chocolate, not containing cocoa [1704] |
| 2. | 18<br>(Cocoa and cocoa preparations) | 1. Cocoa butter, fat and oil [1804]<br>2. Cocoa powder, not containing added sugar or sweetening matter [1805] and<br>3. Chocolates and other food preparations containing cocoa [1806] |
| 3. | 19<br>(Preparations of cereals, flour, starch or milk; pastrycooks' products) | 1. Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included, other than preparations for infant use put up for retail sale and mixes and doughs for the preparation of bakers' wares.<br>2. Waffles and wafers **coated with chocolate or containing chocolate** [1905 32] |
| 4. | 21<br>(Miscellaneous edible preparations) | 1. **Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee (i.e. instant coffee, coffee aroma, etc.) [2101]**<br>2. Mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, other sauces and prearations therefor [2103]<br>3. Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, **Custard powder [2106].**<br>4. **Pan masala** [2106 90 20] |
| 5. | 22<br>(Beverages, spirit and vinegar) | 1. Other non-alcoholic beverages [2202 90 90]<br>2. **Aerated waters, containing added sugar or other sweetening matter or flavoured [2202 10]** |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | |
| 6. | 24<br>(Tobacco and manufactured tobacco substitutes) | 1. All goods not specified elsewhere |
| 7. | 25<br>(Salt; sulphur; earths and stone; plastering materials, lime and cement) | 1. Marble and travertine, **other than blocks** [2515 12 20, 2515 12 90]<br>2. Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers [2523] |
| 8. | 27<br>(Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes) | 1. Avgas [2710] |
| 9. | 32<br>(Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks) | 1. **Paints and varnishes** (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers [3208, 3209]<br>2. **Other paints and varnishes** (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather [3210]<br>3. **Artists', students' or signboard painters' colours, modifying tints,** amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings [3213]<br>4. **Glaziers'** putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like [3214] |
| 10. | 33<br>(Essential oils and resinoids, perfumery, cosmetic or toilet preparations) | 1. 3303 Perfumes and toilet waters.<br>2. 3304 Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.<br>3. 3305 Preparations for use on the hair such as Shampoos, Hair lacquers, Hair cream, Hair dyes (natural, herbal or synthetic) [except Hair oil -3305 9011, 3305 90 19]<br>4. 3306 Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [except dentifrices – Toothpaste - 3306 10 20]. |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 5. 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; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants. |
| 11. | 34<br>(Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster) | 1. 340130 - Organic surface-active products and preparations for washing the skin, **in the form of liquid or cream** and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent<br>2. 3402 Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401.<br>3. 3403 Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals<br>4. 3404 Artificial waxes and prepared waxes.<br>5. 3405 Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404<br>6. 3407 Modelling pastes, including those put up for children's amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) |
| 12. | 36 | 1. 3602 **Prepared explosives,** other than propellant powders; such as Industrial explosives. |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations) | 2. 3604 **Fireworks, signalling flares,** rain rockets, fog signals and other pyrotechnic articles.<br>3. 3606 Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or **refilling cigarette or similar lighters**. |
| 13. | 38<br>(Miscellaneous chemical products) | 1. 3811 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.<br>2. 3813Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.<br>**3.** 3814 Organic composite solvents and thinners, not elsewhere specified or included; **prepared paint or varnish removers.**<br>4. 3819 Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.<br>5. 3820 Anti-freezing preparations and prepared de-icing fluids. |
| 14. | 39<br>(Plastics and articles thereof) | 1. Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics [3918]<br>2. Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics [3922]<br>3. Other articles of plastics and articles of other materials of headings 3901 to 3914 [except bangles of plastic (3926 40 11) and PVC Belt Conveyor (3926 90 10)] [3926] |
| 15. | 40<br>(Rubber and articles thereof) | 1. **New pneumatic tyres, of rubber used** in motor cars, buses or lorries, aircraft, motor cycles etc. [4011] [**other than of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws**.]<br>2. Retreaded or used tyres and flaps [4012]<br>3. Inner tubes of rubber [4013] [**other than of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws**.] |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 4. Other articles of vulcanised rubber including **Floor coverings and mats, rubber boats or dock fenders, air mattress**, rubber cots for textile industry, cushions, of vulcanised rubber (**other than erasers**) [4016]<br>5. Hard rubber and articles of Hard Rubber (including printers rollers and textile rollers and cyclostyling rollers) [4017] |
| 16. | 42<br>[Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)] | 1. 4201 Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.<br>2. 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, to-bacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper<br>3. 4203 Articles of apparel and clothing accessories, of leather or of composition leather.<br>4. 4205 Other articles of leather or of composition leather.<br>5. 4206 Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. |
| 17. | 43<br>(Furskin and artificial fur; manufacturers thereof) | 1. 4303 Articles of apparel, clothing accessories and other articles of furskin.<br>2. 4304 Articles of artificial fur. |
| 18. | 44<br>(Wood and articles of wood, wood charcoal) | 1. **Particle board, Oriented Strand Board (OSB)** and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified particle boards [4410]<br>2. **Fibre board of wood or other ligneous materials,** whether or not bonded with resins or other organic substances [4411]<br>3. **Plywood, veneered panels** and similar laminated wood [4412] |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 4. **Densified wood, in blocks,** plates, strips, or profile shapes [4413]<br>5. Wooden frames for paintings, photographs, mirrors or similar objects [4414]<br>6. Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes [4418]<br>7. Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware. |
| 19. | 48<br>(Paper and paperboard; articles of paper pulp, of paper or of paperboard) | 1. Wall paper and similar wall coverings [4814] |
| 20. | 65<br>(Headgear and parts thereof) | All goods not specified elsewhere [**other than helmets, textile head gears]**<br><br>1. 6501 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.<br>2. 6502 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.<br>3. 6506 Other headgear, whether or not lined or trimmed.<br>4. 6507 Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. |
| 21. | 67<br>(Prepared feathers and down and articles made of feather or of down - artificial flowers; articles of human hair) | 1. 6702 Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.<br>2. 6703 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.<br>3. 6704 **Wigs, false beards, eyebrows and eyelashes,** switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included. |
| 22. | 68<br>(Articles of stone, plaster, cement, asbestos, mica or similar material) | 1. 6801 **Setts, curbstones** and flagstones, of natural stone (except slate).<br>2. 6802 **Worked monumental or building stone** (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); **of marble, travertine and alabaster, of Granite, of Other calcareous stone**.<br>3. 6803 Worked slate and articles of slate or of agglomerated slate.<br>4. 6807 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).<br>5. 6808 **Panels, boards, tiles, blocks and similar articles of vegetable fibre**, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.<br>6. 6809 Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented.<br>7. 6810 Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering.<br>8. 6812 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813<br>9. 6813 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials.<br>10. 6814 Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.<br>11. 6815 Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 23. | 69<br>(Ceramic products) | 1. 6901 Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.<br>2. 6903 Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.<br>3. 6904 Ceramic flooring blocks, support or filler tiles and the like.<br>4. 6905 Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.<br>5. 6906 Ceramic pipes, conduits, guttering and pipe fittings.<br>6. 6907 Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics<br>7. 6908 Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.<br>8. 6909 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.<br>9. 6910 Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.<br>10. 6913 Statuettes and other ornamental ceramic articles.<br>11. 6914 Other ceramic articles. |
| 24. | 70<br>(Glass and glassware) | 1. 7003 Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.<br>2. 7004 Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.<br>3. 7005 Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.<br>4. 7006 Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 5. 7007 Safety glass, consisting of toughened (tempered) or laminated glass.<br>6. 7008 Multiple-walled insulating units of glass.<br>7. 7009 Glass mirrors, whether or not framed, including rear-view mirrors.<br>8. 7011 Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.<br>9. 7014 Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked.<br>10. 7016 Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms<br>11. 7020 Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]. |
| 25. | 73<br>(Articles of iron or steel) | 1. Stoves [**other than** kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), **barbecues, braziers, gas-rings, plate warmers** and similar non-electric domestic appliances, and parts thereof, of iron or steel [7321]<br>2. Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel [7322]<br>3. Sanitary ware and parts thereof of iron and steel [7324] |
| 26. | 74<br>(Copper and articles thereof) | 1. All goods other than utensils i.e. sanitary ware and parts thereof of copper [7418]<br>2. Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00 [7419] |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 27. | 76<br>(Aluminium and articles thereof) | 1. Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. [7607]<br>2. Doors, windows and their frames and thresholds for doors under 7610 10 00 [7610]<br>3. Sanitary ware and parts thereof [7615] |
| 28. | 82<br>(Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal) | 1. Razors and razor blades (including razor blade blanks in strips) [8212]<br>2. Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files); **other than** paper knives, pencil sharpeners and blades thereof [8214]. |
| 29. | 83<br>(Miscellaneous articles of base metal) | 1. 8302 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal<br>2. 8303 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.<br>3. 8304 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403.<br>4. 8305 Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.<br>5. 8308 Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.<br>6. 8310 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405.] |
| 30. | 84 | 1. Spark-ignition reciprocating or rotary internal combustion piston engine [8407] |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof) | 2. Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) [8408]<br>3. Parts suitable for use solely or principally with the engines of heading 8407 or 8408 [8409]<br>4. Pumps for dispensing fuel or lubricants of the type used in filling stations or garages under 8413 11(except hand pumps under 8413 11 10), Fuel, lubricating or cooling medium pumps for internal combustion piston engines [under 8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [under 8413 60] [8413]<br>5. Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [8414]<br>6. 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 [8415]<br>7. Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415 [8418]<br>8. Storage water heaters, non-electric under 8419 19 (except solar water heater and system), 8419 89 10 [Pressure vessels, reactors, columns or towers or chemical storage tanks] , 8419 89 20 [ Glass lined equipment], 8419 89 30 [Auto claves other than for cooking or heating food, not elsewhere specified or included], 8419 89 40 [Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water] , 8419 89 60 [ Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control], 8419 89 70 [ Apparatus for rapid heating of semi- conductor devices , apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus] [8419]<br>9. Dish washing machines, household [8422 11 00] and other [8422 19 00] [8422]<br>10. Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [8423]<br>11. Fire extinguishers [8424]<br>12. Fork-lift trucks; other works trucks fitted with lifting or handling equipment [8427] |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 13. Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) [8428]<br>14. Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers [8429]<br>15. Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers [8430]<br>16. Printer, photo copying, fax machines, ink cartridges [8443]<br>17. Household or laundry-type washing machines, including machines which both wash and dry [8450]<br>18. Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric] [8472]<br>19. Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines [8476]<br>20. Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter [8478]<br>21. Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00].<br>22. Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) [8483]<br>23. Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals [8484] |
| 31. | 85 | 1. Static converters (for example, rectifiers) and inductors [8504] |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | (Electrical machinery and equipment and parts thereof; sound recorders and re-producers, television image and sound recorders and reproducers, and parts and accessories of such articles) | 2. Primary cells and primary batteries [8506]<br>3. Electric accumulators, including separators therefor, whether or not rectangular (including square) [8507]<br>4. Vacuum cleaners [8508]<br>5. Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [8509]<br>6. Shavers, hair clippers and hair-removing appliances, with self-contained electric motor [8510]<br>7. Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines [8511]<br>8. Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles [8512]<br>9. Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 [8513]<br>10. Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 [8516]<br>11. ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40] [8517]<br>12. Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00] [8518]<br>13. Sound recording or reproducing apparatus [8519]<br>14. Video recording or reproducing apparatus, whether or not incorporating a video tuner [8521]<br>15. Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521 [8522] |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 16. Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [8525]<br>17. Radar apparatus, radio navigational aid apparatus and radio remote control apparatus [8526]<br>18. Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock [8527]<br>19. 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 [8528]<br>20. Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 [8529]<br>21. Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) [8530]<br>22. Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530 [8531]<br>23. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables [8536]<br>24. Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 [8537]<br>25. Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arclamps [8539]<br>26. Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter [8543]<br>27. Insulated wire, cable All goods [8544] |

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# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 28. Brushes under 8545 20 00 and goods under 8545 (including arc lamp carbon and battery carbon) [8545]<br>29. Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material [8547] |
| 32. | 87<br>(Vehicles other than railway or tramway rolling-stocks, and parts and accessories thereof) | 1. 8702 Motor vehicles for the transport of ten or more persons, including the driver.<br>2. 8703 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons].<br>3. 8704 Motor vehicles for the transport of goods [other than Refrigerated motor vehicles].<br>4. 8705 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)<br>5. 8706 Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705.<br>6. 8707 Bodies (including cabs), for the motor vehicles of headings 8701 to 8705.<br>7. 8708 Parts and accessories of the motor vehicles of headings 8701 to 8705.<br>8. 8709 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.<br>9. 8710 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.<br>10. 8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.<br>11. 8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. |

**ANNEXURE - V**

# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 12. 8714 Parts and accessories of vehicles of headings 8711 and 8713.<br>13. 8715 Baby carriages and parts thereof.<br>14. 8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles] |
| 33. | 88<br>(Aircraft; spacecraft and parts thereof) | 1. 8802 – Aircrafts for personal use |
| 34. | 89<br>(Ships, boats and floating structures) | 1. Yachts and other vessels for pleasure or sports; rowing boats and canoes [8903] including floating structure used for casinos etc. |
| 35. | 90<br>(Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof) | 1. [9004] Goggles (other than corrective.<br>2. [9005] Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.<br>3. [9006] Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539.<br>4. [9007] Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.<br>5. [9008] Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.<br>6. [9010] Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.<br>7. [9011] Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection.<br>8. [9012] Microscopes other than optical microscopes; diffraction apparatus. |

**ANNEXURE - V**

# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 9. [9013] Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.<br>10. [9014] Direction finding compasses; other navigational instruments and appliances.<br>11. [9015] Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.<br>12. [9016] Balances of a sensitivity of 5 cg or better, with or without weights.<br>13. [9017] Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter.<br>14. 9022 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for **other than 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.<br>15. 9023 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. |
| 36. | 91<br>(Clocks and watches and parts thereof) | 1. 9101 Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal<br>2. 9102 Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101<br>3. 9104 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels<br>4. 9106 Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, timeregisters, time-recorders)<br>5. 9107 Time switches with clock or watch movement or with synchronous motor<br>6. 9108 Watch movements, complete and assembled |

**ANNEXURE - V**

# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 7. 9110 Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements<br>8. 9111 Watch cases and parts thereof<br>9. 9112 Clock cases and cases of a similar type for other goods of this chapter, and parts thereof<br>10. 9113 Watch straps, watch bands and watch bracelets, and parts thereof<br>11. 9114 Other watch parts]. |
| 37. | 92<br>(Musical instruments; parts and accessories of such articles) | 1. 9201 Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments<br>2. 9202 Other string musical instruments (for example, guitars, violins, harps).<br>3. 9205 Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs<br>4. 9206 Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)<br>5. 9207 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)<br>6. 9208 Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments<br>7. 9209 Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.] |
| 38. | 93<br>(Arms and ammunition; parts and accessories thereof) | 1. 9302 Revolvers and pistols, other than those of heading 9303 or 9304. |

**ANNEXURE - V**

# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| 39. | 94<br>(Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings) | 1. 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof.<br>2. 9403 Other furniture and parts thereof<br>3. 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.<br>4. 9405 **Lamps and lighting fittings including searchlights** and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. |
| 40. | 95<br>(Toys, games and sports requisites; parts and accessories thereof) | 1. 9504 Video games consoles and Machines<br>2. 9505 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes<br>3. 9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools<br>4. 9508 Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]. |
| 41. | 96<br>(Miscellaneous manufactured articles) | 1. 9601 Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)<br>2. 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 |

**ANNEXURE - V**

# List of Goods at 28% GST rate

| S. No. | Chapter | Description |
|---|---|---|
| | | 3. 9611 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks<br>4. 9613 Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks<br>5. 9614 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof<br>6. 9616 Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations<br>7. 9617 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners<br>8. 9618 Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing. |
| 42. | (Project imports, laboratory chemicals, passengers' baggage, personal importation, ship stores) | 1. 9804 All dutiable articles intended for personal use |

**ANNEXURE VI**
**(LIST A-1)**

**SECRET**

## Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

| Sl. No. | Services | Condition if any |
|---|---|---|
| 1. | Services by Government or a local authority.<br>However following services will continue to be taxed—<br>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government;<br>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;<br>(iii) transport of goods or passengers; or<br>(iv) any other services provided to business entities. | |
| 2. | Services by the Reserve Bank of India, SEBI, IRDA, EPFO, ESIC | |
| 3. | Services by a foreign diplomatic mission located in India. Services provided to the United Nations or a specified international organization. | |
| 4. | Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—<br>(i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing or<br>(ii) supply of farm labour;<br>(iii) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; | |

**ANNEXURE VI**
**(LIST A-1)**

**SECRET**

## Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

| Sl. No. | Services | Condition if any |
|---|---|---|
| | (iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;<br>(v) loading, unloading, packing, storage or warehousing of agricultural produce;<br>(vi) agricultural extension services;<br>(vii) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce. | |
| 5. | Access to a road or a bridge on payment of toll charges | |
| 6. | Transmission or distribution of electricity by an electricity transmission or distribution utility | |
| 7. | Renting of residential dwelling for use as residence | |
| 8. | (i) Interest on deposits, loans or advances. (However, interest charged in credit card services will be taxable);<br>(ii) sale or purchase of foreign currency amongst banks or authorised dealers | |
| 9. | Transportation of goods by inland waterways or by road will be exempt. However, services by a goods transportation agency or a courier agency shall be taxable. | |
| 10. | Treatment or disposal of bio-medical waste by operators of the Common Bio-medical Waste Treatment Facility to a clinical establishment. | |
| 11. | Services by a veterinary clinic in relation to health care of animals or birds; | |
| 12. | Charitable activities by a registered charitable organization such as promotion of public health, advancement of religion, spirituality, yoga, educational programme for orphans, physically or mentally abused, traumatized, preservation of environment. | |
| 13. | Haj and Kailash Mansarovar yatra facilitated by the Ministry of External Affairs | |

**ANNEXURE VI**
**(LIST A-1)**

**SECRET**

**Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee**

| Sl. No. | Services | Condition if any |
|---|---|---|
| 14. | Services provided by-<br>(a) an arbitral tribunal to -<br>(i) any person other than a business entity; or<br>(ii) a business entity with a turnover up to rupees ten lakh in the preceding financial year;<br>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-<br>(i) an advocate or partnership firm of advocates providing legal services;<br>(ii) any person other than a business entity; or<br>(iii) a business entity with a turnover up to rupees ten/twenty lakh in the preceding financial year; or<br>(c) a senior advocate by way of legal services to-<br>(i) any person other than a business entity; or<br>(ii) a business entity with a turnover up to rupees ten/twenty lakh in the preceding financial year; | |
| 15. | Services provided,-<br>(a) by an educational institution to its students, faculty and staff;<br>(b) to an educational institution, by way of,-<br>(i) transportation of students, faculty and staff;<br>(ii) catering, including any mid-day meals scheme sponsored by the Government;<br>(iii) security or cleaning or house-keeping services performed in such educational institution; | |

**ANNEXURE VI**
**(LIST A-1)**

**SECRET**

**Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee**

| Sl. No. | Services | Condition if any |
|---|---|---|
| | (iv)services relating to admission to, or conduct of examination by, such institution;<br>upto higher secondary.<br>However, exemption at (b) shall be applicable only to institutions providing pre-school education and education up to higher secondary school or equivalent | |
| 16. | Following programmes of IIM<br>(a) two year full time residential Post Graduate Programmes in Management by Indian Institutes of Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT), conducted by Indian Institute of Management;<br>(b) fellow programme in Management;<br>(c) five year integrated programme in Management. | |
| 17. | Services provided to a recognized sports body by a player, referee, umpire, coach or team manager for a recognised sports event. | |
| 18. | Consideration upto one lakh and fifty thousand rupees charged an artist for performance in folk or classical art forms of (i) music, or (ii)dance, or (iii)theatre. However, the exemption shall not apply to service provided by such artist as a brand ambassador; | |
| 19. | Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India; | |
| 20. | Services by way of giving on hire -<br>(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or | |

**ANNEXURE VI**
**(LIST A-1)**

**SECRET**

**Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee**

| Sl. No. | Services | Condition if any |
|---|---|---|
| | (b) to a goods transport agency, a means of transportation of goods; | |
| 21. | (a) Transport of passengers air to and from Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;<br>(b) non-air conditioned contract carriage (Volvo services etc.) for transportation of passengers, excluding tourism, conducted tour, charter or hire; or<br>(c) non-air conditioned stage carriage (State Road Transport Corporation) | |
| 22. | life insurance by way of annuity under the National Pension System regulated by Pension Fund Regulatory and Development Authority of India (PFRDA) | |
| 23. | life insurance by the Army, Naval and Air Force Group Insurance Funds under the Group Insurance Schemes of the Central Government | |
| 24. | Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year for a period of three years; | |
| 25. | Service by an unincorporated body or registered non- profit entity to its own members by way of reimbursement of charges or share of contribution -<br>(a) as a trade union;<br>(b) for the provision of carrying out any activity which is exempt from the levy of GST; or<br>(c) up to an amount **of five thousand rupees** per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex; | |
| 26. | Services by an organiser to any person in respect of a business exhibition held outside India; | |

**ANNEXURE VI**
**(LIST A-1)**

**SECRET**

**Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee**

| Sl. No. | Services | Condition if any |
|---|---|---|
| 27. | Services of slaughtering of animals; | |
| 28. | Services received from a provider of service located in a non- taxable territory by -<br>(a) Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession;<br>(b) an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or<br>(c) a person located in a non-taxable territory;<br>However, this exemption shall not apply to –<br>(i) online information and database access or retrieval services received by persons specified in clause (a)or clause (b); or<br>(ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by person located in a non-taxable territory. | |
| 29. | Services of public libraries. | |
| 30. | Services by way of transfer of a going concern, as a whole or an independent part thereof; | |
| 31. | Services of public conveniences (facilities of bathroom, washrooms, lavatories, urinal or toilets); | |
| 32. | Services by municipality, panchayat. | |
| 33. | Input services in relation to management of foreign exchange reserves received by the | |

**ANNEXURE VI**
**(LIST A-1)**

**SECRET**

**Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee**

| Sl. No. | Services | Condition if any |
|---|---|---|
| | Reserve Bank of India, from outside India. | |
| 34. | Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India. | |
| 35. | Services of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables; | |
| 36. | Services of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo; | |
| 37. | Services by Government or a local authority to a business entity with a turnover up to rupees ten/twenty lakh in the preceding financial year. | |
| 38. | Cold chain knowledge dissemination services provided by National Centre for Cold Chain Development under Ministry of Agriculture, Cooperation and Farmer's Welfare. | |
| 39. | Transportation of goods by an aircraft from a place outside India. | |
| 40. | Services by Government or a local authority to another Government or local authority: | |
| 41. | Services by Government or a local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate. | |
| 42. | Fines or liquidated damages payable to the Government or the local authority for non-performance of contracts. | |
| 43. | Services by Government or a local authority by way of- (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire | |

**ANNEXURE VI**
**(LIST A-1)**

**SECRET**

**Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee**

| Sl. No. | Services | Condition if any |
|---|---|---|
| | license, required under any law for the time being in force; | |
| 44. | Services by Government or a local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products. | |
| 45. | Services by Government, a local authority or a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution; | May be continued by way of notification under section 7 (2) (b) of CGST Act. |
| 46. | Services by Government or a local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1st April, 2016:<br>However, the exemption shall apply only to service tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource; | |
| 47. | Services by Government or a local authority by way of allowing a business entity to operate as a telecom service provider or use radiofrequency spectrum during the period prior to 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be; | |
| 48. | Services by Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges (MOT). | |

**ANNEXURE VI**
**(LIST A-1)**

**SECRET**

**Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee**

| Sl. No. | Services | Condition if any |
|---|---|---|
| 49. | Service tax charged on MDR upto 2000 rupees on payment through credit card, debit card, charge card or other payment card service. | |
| 50. | Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by Indian Railways Finance Corporation to Indian Railways | |
| 51. | Services provided to a foreign diplomatic mission or consular post in India or for personal use or for the use of the family members of diplomatic agents or career consular officers posed therein. | [This exemption will operate through the refund route, notified under section 55 of CST Act] |
| 52. | Taxable services by a Technology Business Incubator (TBI) or a Science and Technology Entrepreneurship Park (STEP) or bio-incubators | |
| 53. | one time upfront amount (called as premium, salami, cost, price, development charges or by any other name) for long term lease (thirty years, or more) of industrial plots by State Government Industrial Development Corporations/ Undertakings to industrial units. | |
| 54. | Services provided to the government by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding (VGF) for a period of one year from the date of commencement of operations of the regional connectivity scheme airport | |
| | **New Exemption** | |
| 55. | Services provided by the Goods and Services Tax Network (GSTN) to the Central Government or State Governments/Union Territories for implementation of Goods and Services Tax (GST) | Exemption may be granted. |

**ANNEXURE-VI**
**(LIST A-2)**

**SECRET**

**Service Tax exemption continued with modification in GST as recommended by Fitment Committee**

| Sl. No. | Exemption modified | Comments |
|---|---|---|
| 1. | Service of transportation of passengers by—<br>(i) railways in a class other than first class; or an air-conditioned coach;<br>(ii) metro, monorail or tramway;<br>(iii) inland waterways;<br>(iv) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and<br>(v) metered cabs or auto rickshaws (including E-rickshaws); | |
| 2. | Services by a person by way of-<br>(a) conduct of any religious ceremony;<br>(b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust:<br>However, this exemption shall not apply to,-<br>(i) renting of rooms where charges are Rs 1000/- or more per day;<br>(ii) renting of premises, community halls, kalyanmandapam or open area, etc where charges are Rs 10,000/- or more per day;<br>(iii) renting of shops or other spaces for business or commerce where charges are Rs 10,000/-or more per month. | |
| 3. | Services by a hotel, inn, guest house, club or campsite, for residential or lodging purposes, having declared tariff of a unit of accommodation below ~~one thousand~~ five hundred rupees per day or equivalent; | Exemption shall be continued for room rent upto five hundred rupees |

**ANNEXURE-VI**
**(LIST A-2)**

**SECRET**

**Service Tax exemption continued with modification in GST as recommended by Fitment Committee**

| Sl. No. | Exemption modified | Comments |
|---|---|---|
| 4. | Transportation by rail or a vessel from one place in India to another of the following goods -<br>(b) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;<br>(c) defence or military equipments;<br>(f) newspaper or magazines registered with the Registrar of Newspapers;<br>(g) railway equipments or materials;<br>(h) agricultural produce;<br>(i) milk, salt and food grain including flours, pulses and rice;<br>(j) ~~chemical fertilizer~~, organic manure and ~~oil cakes~~;<br>(k) ~~cotton, ginned or baled~~. | (b), (c), (f), (g), (h), (i) may continue to be exempt. Exemption at (k) may be withdrawn while at (j) may be restricted to organic manure. |
| 5. | Transportation by a goods transport agency of,-<br>(a) agricultural produce;<br>(b) goods, where gross amount charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;<br>(c) goods, where gross amount charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred fifty;<br>(d) milk, salt and food grain including flour, pulses and rice;<br>(e) ~~chemical fertilizer~~, organic manure and ~~oil cakes~~;<br>(f) newspaper or magazines registered with the Registrar of Newspapers;<br>(g) relief materials meant for victims of natural or man-made disasters, | Exemption may continue except (i); while at (e) may be restricted to organic manure. |

**ANNEXURE-VI**
**(LIST A-2)**

**SECRET**

**Service Tax exemption continued with modification in GST as recommended by Fitment Committee**

| Sl. No. | Exemption modified | Comments |
|---|---|---|
| | calamities, accidents or mishap; or<br>(h) defence or military equipments;<br>(i) ~~cotton, ginned or baled~~. | |
| 6. | Services by the following persons -<br>(a) ~~sub-broker or an authorised person to a stock broker;~~<br><br>~~(b) authorised person to a member of a commodity exchange~~;<br>(f) ~~selling agent or a distributer of SIM cards or recharge coupon vouchers;~~<br><br>(g) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch;<br>(ga) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in clause (g);<br>(gb) business facilitator or a business correspondent to an insurance company in a rural area; or<br>(h) ~~sub-contractor providing services by way of works contract to another contractor providing works contract services which are exempt;~~ | Exemptions at (a), (b), (h) and (f) may not be continued. In any case, agents are required to take registration if their outward supply is more than Rs 20 lakh. |
| 7. | Carrying out an intermediate production process as job work in relation to -<br><br>(i) ~~any process amounting to manufacture or production of goods excluding alcoholic liquor for human consumption; or~~ | This entry is redundant because in the GST regime, value of job-work services would be included in the value of supply.<br><br>There is no need to continue |

**ANNEXURE-VI**
**(LIST A-2)**

**SECRET**

**Service Tax exemption continued with modification in GST as recommended by Fitment Committee**

| Sl. No. | Exemption modified | Comments |
|---|---|---|
| | (ii) any intermediate production process as job work not amounting to manufacture or production in relation to –<br>(a) agriculture, printing of newspapers or ~~textile processing;~~<br>(b) ~~cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act, 1985 (5 of 1986);~~<br>(c) ~~any goods excluding alcoholic liquors for human consumption, on which appropriate duty is payable by the principal manufacturer; or~~<br>~~(d) processes of electroplating, zinc plating, anodizing, heat treatment, powder coating, painting including spray painting or auto black, during the course of manufacture of parts of cycles or sewing machines upto an aggregate value of taxable service of the specified processes of one hundred and fifty lakh rupees in a financial year subject to the condition that such aggregate value had not exceeded one hundred and fifty lakh rupees during the preceding financial year~~ | exemption under GST regime except agriculture and printing of newspapers. In any case, small scale exemption upto a taxable turnover of Rs 20 lakh is available.<br>[States are levying VAT of 4% on printing of magazines as works contract/deemed sale. This revenue has to be protected. Karnataka is levying VAT on printing of newspapers.] |
| 8. | Loading, unloading, packing, storage or warehousing of rice, ~~cotton, ginned or baled~~ | The exemption to cotton may be withdrawn because ITC would be available to the business entity. The business entity would be |

**ANNEXURE-VI**
**(LIST A-2)**

**SECRET**

**Service Tax exemption continued with modification in GST as recommended by Fitment Committee**

| Sl. No. | Exemption modified | Comments |
|---|---|---|
| | | required to pay the tax under reverse charge and take its credit. (Cotton, ginned or baled attracts VAT). |
| 9. | Services by way of right to admission to,-<br>(i) ~~exhibition of cinematographic film~~, circus, dance, or theatrical performance including drama or ballet;<br>(ii)award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;<br>(iii) recognised sporting event;<br><br>where the consideration for admission is not more than Rs 250 per person in (i), (ii) and (iii) above. | Exemption at (i) may be omitted because the same attracts entertainment tax which is now subsumed in GST.<br>Exemption at (iii) may be continued.<br>For the exemption at (i) and (ii), threshold amount may be reduced to Rs. 250. Those who can afford to pay Rs. 250 may as well pay GST. Organisers will be eligible for ITC.<br>[Recognised sporting event organized by recognized sports bodies, such as, Indian or International Olympic Association, SAI, National Sports Federation, etc] |
| 10. | Services provided by Government or a local authority where the gross | [There may be an omnibus |

**ANNEXURE-VI**
**(LIST A-2)**

**SECRET**

**Service Tax exemption continued with modification in GST as recommended by Fitment Committee**

| Sl. No. | Exemption modified | Comments |
|---|---|---|
| | amount charged for such services does not exceed Rs. 5000/. | threshold exemption from payment of GSTunder section 9 (4) in respect of supplies uptoRs 10,000/-]. |

**ANNEXURE-VI**
**(LIST A-3)**

**SECRET**

**Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee**

| Sl. No. | EXEMPTION PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| 1. | Trading of goods. | This is taxable in GST. |
| 2. | Any process amounting to manufacture or production of goods excluding alcoholic liquor for human consumption. | [Service of job-worker would now be included in the supply by job-worker. The said supply would suffer GST, whether in the hands of the principal or job-worker. There are specific provisions in GST law. Small scale exemption of Rs 20 lakhs is available to small job workers.] |
| 3. | Betting, gambling or lottery<br>'*Explanation*.– For the purposes of this clause, the expression "betting, gambling or lottery" shall not include the activity specified in *Explanation* 2 to clause (*44*) of section | [With the substitution of the entry at S.No 62 of State List, this exemption may not be grandfathered. Betting tax, totalizator tax are being subsumed in GST. These taxes (along with entertainment and luxury taxes) contributed about Rs 6000 crore in 2015-16.] |
| 4. | Funeral, burial, crematorium or mortuary services including transportation of the deceased. | It is there in Schedule III and considered neither supply of goods nor service. |
| 5. | **Services provided to the Government, a local authority or a** | **[These are in the nature of** |

**ANNEXURE-VI**
**(LIST A-3)**

**SECRET**

**Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee**

| Sl. No. | EXEMPTION PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | **governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –**<br>**(b) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);**<br>**(d) canal, dam or other irrigation works;**<br>**e) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal; or** | **works contract. The goods supplied for government works are subjected to VAT. Works contract is now deemed to be a service in GST law. ]** |
| 6. | **Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -**<br>**(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;**<br>**(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or(iii) an art or cultural establishment; or**<br>**(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause (44) of section 65 B of the said Act;**<br>**under a contract which had been entered into prior to the 1st** | **[These are in the nature of works contract. The goods supplied for government works are subjected to VAT. Works contract is now deemed to be a service in GST law. ]** |

**ANNEXURE-VI**
**(LIST A-3)**

**SECRET**

**Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee**

| Sl. No. | EXEMPTION PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | **March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date:**<br>**Provided that nothing contained in this entry shall apply on or after the 1st April, 2020;** | |
| 7. | **Services by way of construction, erection, commissioning, or installation of original works pertaining to an airport or port provided under a contract which had been entered into prior to 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date:**<br>**Provided that Ministry of Civil Aviation or the Ministry of Shipping in the Government of India, as the case may be, certifies that the contract had been entered into before the 1st March, 2015:**<br>**Provided further that nothing contained in this entry shall apply on or after the 1st April, 2020;** | **[These are in the nature of works contract. The goods supplied for government works are subjected to VAT. Works contract is now deemed to be a service in GST law. ]** |
| 8. | Temporary transfer or permitting the use or enjoyment of a copyright,-<br>(a) covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 (14 of 1957), relating to original literary, dramatic, musical or artistic works; or<br>(b) of cinematograph films for exhibition in a cinema hall or cinema theatre; | The exemption at (b) may not be continued because presently entertainment tax @15-110% is levied on this activity. This tax is being subsumed. Thus, no justification for non-levy of GST on the same.<br>The exemption at (a) also may not be continued, with levy under |

**ANNEXURE-VI**
**(LIST A-3)**

**SECRET**

**Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee**

| Sl. No. | EXEMPTION PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | | reverse charge (States presently levy VAT on the same).<br>Small scale exemption of Rs 20 lakhs would be available. |
| 9. | Serving of food or beverages by a restaurant, eating joint or a mess, other than those having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year; | They can avail composition scheme upto a turnover of Rs 50 lakh per annum.] |
| 10. | Serving of food or beverages by a canteen maintained in a factory . | [Goods portion are leviable to VAT. Composition scheme would be available to them also.] |
| 11. | **Services provided to Government, a local authority or a governmental authority by way of -**<br>**(a) ~~water supply, public health, sanitation conservancy, solid waste management or slum improvement and up-gradation~~; or**<br>**(b) ~~repair or maintenance of a vessel;~~** | **(a) and (b) may be withdrawn.**<br>**(b) Repair or maintenance of a vessel: [It is a composite supply under GST (proposed rate is standard rate of 18%)]. So, exemption may be withdrawn.** |
| 12. | Services by operator of Common Effluent Treatment Plant for treatment of effluent; | May be omitted because ITC is available with the service recipient who is a business entity. |
| 13. | Exhibition of movie by an exhibitor to the distributor or an association of persons; | May not be continued because with subsuming of entertainment tax in GST, there would be no |

**ANNEXURE-VI**
**(LIST A-3)**

**SECRET**

**Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee**

| Sl. No. | EXEMPTION PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | | break in ITC chain. |
| 14. | Excluding property tax from rent of an immovable property for the purpose of service tax | May not be continued as ITC would be available to eligible persons. |
| 15. | Transport services by goods transport agency to an exporter of goods from (i) their **place of removal**, to an inland container depot, a container freight station, port, airport or land customs station and (ii)from any container freight station or inland container depot to the port, airport or land customs station, or | May not be continued.<br>ITC of GST paid in respect of transportation services in relation to export of goods would be available. As exports are zero rated, hence, no need of exemption.<br>In GST regime, there is no concept of place of removal of goods. |
| 16. | Rebate of central excise duty and service tax paid on inputs or input services used in exporting other than Nepal and Bhutan. | This notification operationalizes zero rating of export of services (refund of input taxes). Shall be operationalized by way of notification under section 16 of IGST. |
| 17. | Rebate of service tax paid on the taxable services used beyond factory | May not be continued. |

**ANNEXURE-VI**
**(LIST A-3)**

**SECRET**

**Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee**

| Sl. No. | EXEMPTION PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | gate for export of goods; | ITC of GST paid in respect of taxable services in relation to export of goods would be available. As exports are zero rated, there is no need of exemption.<br>In GST regime, there is no concept of place of removal of goods. |
| 18. | Services used by a unit located in a Special Economic Zone (SEZ Unit) or Developer of SEZ . | Supplies to a SEZ are zero rated under section 16 of IGST. Shall be operationalised by way of notification under section 16 of IGST. |

**ANNEXURE-VI**
**(LIST B)**

**SECRET**

**Service tax exemption recommended for withdrawal /modification by Fitment Committee which needs to be reviewed**

| Sl. No. | EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| 1. | Selling of space for advertisements in print media. | GST may be levied @ 5%. This will complete the ITC chain in view of imposition of GST on news print. |
| 2. | (i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics;<br>(ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above;<br><br>**Provided that nothing contained in this exemption shall apply to renting of rooms in a clinical establishment during the course of providing healthcare services, having room charges Rs 2000 or more per day.** | Exemption may be continued in its present form in respect of health services. |
| 3. | Services provided by cord blood banks by way of preservation of stem cells or any other service in relation to such preservation; | Exemption may be continued. |
| 4. | Services by way of training or coaching in recreational activities relating to arts, culture or sports; | Exemption may be continued. |
| 5. | Any services provided by, _<br>(i) the National Skill Development Corporation set up by the Government of India;<br>(ii) a Sector Skill Council approved by the National Skill Development Corporation;<br>(iii~~) an assessment agency approved by the Sector Skill Council~~ | Fitment Committee recommendation for discontinuation of exemption at (iii) and (iv) may be reviewed. |

**ANNEXURE-VI**
**(LIST B)**

**SECRET**

**Service tax exemption recommended for withdrawal /modification by Fitment Committee which needs to be reviewed**

| Sl. No. | EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | ~~or the National Skill Development Corporation;~~<br><br>~~(iv) a training partner approved by the National Skill Development Corporation or the Sector Skill Council~~<br><br>in relation to<br>(a) the National Skill Development Programme implemented by the National Skill Development Corporation; or<br>(b) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or<br>(c) any other Scheme implemented by the National Skill Development Corporation.” | |
| 6. | Services of assessing bodies empanelled centrally by Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under Skill Development Initiative (SDI) Scheme | Fitment Committee recommendation for discontinuation of exemption may be reviewed because of government’s emphasis on skill development and employment generation. |
| 7. | Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by National Council For | -DO- |

**ANNEXURE-VI**
**(LIST B)**

**SECRET**

**Service tax exemption recommended for withdrawal /modification by Fitment Committee which needs to be reviewed**

| Sl. No. | EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | Vocational Training. | |
| 8. | Services by way of sponsorship of sporting events organised,-<br>(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country;<br>(b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;<br>(c) by Central Civil Services Cultural and Sports Board;<br>(d) as part of national games, by Indian Olympic Association; or<br>(e) under Panchayat Yuva Kreeda Aur Khel Abhiyaan (PYKKA) Scheme; | Fitment Committee recommendation for discontinuation of exemption at (a) and (c) may be reviewed. |
| 9. | Services provided by way of construction**,** erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-<br>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;<br>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;<br>(ba) a civil structure or any other original works pertaining to the 'In-situ rehabilitation of existing slum dwellers using land as a | Fitment Committee recommendation for discontinuation of exemption at (bb) may be reviewed and said exemption may be continued in respect of pure labour contracts. |

**ANNEXURE-VI**
**(LIST B)**

**SECRET**

**Service tax exemption recommended for withdrawal /modification by Fitment Committee which needs to be reviewed**

| Sl. No. | EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | resource through private participation' under the Housing for All (Urban) Mission/Pradhan MantriAwasYojana, only for existing slum dwellers;<br>(bb) a civil structure or any other original works pertaining to the Beneficiary-led individual house construction / enhancement under the Housing for All (Urban) Mission/Pradhan MantriAwasYojana;<br>(c) a building owned by an entity registered under section 12 AA of the Income tax Act, 1961(43 of 1961) and meant predominantly for religious use by general public;<br>(d) a pollution control or effluent treatment plant, except located as a part of a factory; or a structure meant for funeral, burial or cremation of deceased; | |
| 10. | Services by way of construction, erection, commissioning, or installation of original works pertaining to,-<br>(a) railways, excluding monorail and metro;<br>Explanation.-The services by way of construction, erection, commissioning or installation of original works pertaining to monorail or metro, where contracts were entered into before 1st March, 2016, on which appropriate stamp duty, was paid, shall remain exempt.<br>(b) **a single residential unit otherwise than as a part of a residential complex;** | Fitment Committee recommendation for discontinuation of exemption at (b) may be reviewed and said exemption may be continued in respect of pure labour contracts. |

**ANNEXURE-VI**
**(LIST B)**

**SECRET**

**Service tax exemption recommended for withdrawal /modification by Fitment Committee which needs to be reviewed**

| Sl. No. | EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | (c) low- cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;<br>(ca) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under:<br>(i) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan MantriAwasYojana;<br>(ii) any housing scheme of a State Government.<br>(d) post- harvest storage infrastructure for agricultural produce including a cold storages for such purposes; or<br>(e) Mechanized food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages; | |
| 11. | Services of general insurance business provided under following schemes -<br>(a) Hut Insurance Scheme;<br>(b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);<br>(c) Scheme for Insurance of Tribals; | Exemption may be continued and its present scope expanded to include State insurance schemes. |

**ANNEXURE-VI**
**(LIST B)**

**SECRET**

**Service tax exemption recommended for withdrawal /modification by Fitment Committee which needs to be reviewed**

| Sl. No. | EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | (d) Janata Personal Accident Policy and Gramin Accident Policy;<br>(e) Group Personal Accident Policy for Self-Employed Women;<br>(f) Agricultural Pumpset and Failed Well Insurance;<br>(g) Premia collected on export credit insurance;<br>(h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;<br>(i) Jan Arogya Bima Policy;<br>(j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana);<br>(k) Pilot Scheme on Seed Crop Insurance;<br>(l) Central Sector Scheme on Cattle Insurance;<br>(m) Universal Health Insurance Scheme;<br>(n) Rashtriya Swasthya Bima Yojana; or<br>(o) Coconut Palm Insurance Scheme;<br>(p) Pradhan Mantri Suraksha BimaYojna;<br>(q) Niramaya Health Insurance Scheme implemented by Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).<br>® Any other insurance scheme of the State Government as may be notified by Government of India on the recommendation of GSTC | |
| 12. | Services of life insurance business provided under following schemes | -DO- |

**ANNEXURE-VI**
**(LIST B)**

**SECRET**

**Service tax exemption recommended for withdrawal /modification by Fitment Committee which needs to be reviewed**

| Sl. No. | EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN | COMMENTS |
|---|---|---|
| | -<br>(a) Janashree Bima Yojana (JBY); or<br>(b) Aam Aadmi Bima Yojana (AABY);<br>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees;<br>(d) Varishtha Pension BimaYojana;<br>(e) Pradhan Mantri Jeevan JyotiBimaYojana;<br>(f) Pradhan Mantri Jan DhanYogana;<br>(g) Any other insurance scheme of the State Government as may be notified by Government of India on the recommendation of GSTC | |
| 13. | Services by way of collection of contribution under Atal Pension Yojana (APY). | Exemption may be continued. |

**ANNEXURE-VII**

**SECRET**

**SERVICES PROPOSED TO ATTRACT 5% GST**

| Sl. No. | DESCRIPTION OF SERVICES | CONDITIONS IF ANY |
|---|---|---|
| 1. | Transport of goods by rail | ITC of input services available |
| 2. | Transport of passengers by rail (other than sleeper class) | ITC of input services available |
| 3. | Services of goods transport agency (GTA) in relation to transportation of goods [other than used household goods for personal use] | No ITC |
| 4. | Services of goods transport agency in relation to transportation of used household goods for personal use. | No ITC |
| 5. | Transport of goods in a vessel including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India | ITC of input services available |
| 6. | Renting of motorcab<br>(If fuel cost is borne by the service recipient, then 18% GST will apply) | No ITC |
| 7. | Transport of passengers, by-<br>(i) Air conditioned contract/stage carriage other than motorcab;<br>(ii) a radio taxi. | No ITC |
| 8. | Transport of passengers by air in:-<br>(i) economy class | ITC of input services available |
| 9. | Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport. | ITC of input services available |
| 10. | Supply of tour operators' services | No ITC |
| 11. | Leasing of aircrafts under Schedule II [5 (f)] by a scheduled airlines for scheduled operations | ITC of input services available |

**ANNEXURE-VIII**

**SECRET**

## SERVICES PROPOSED TO ATTRACT 12% GST

| Sl. No. | DESCRIPTION OF SERVICES | CONDITIONS IF ANY |
|---|---|---|
| 1. | Transport of goods in containers by rail by any person other than Indian Railways | Full ITC |
| 2. | Transport of passengers by air in other than economy class | Full ITC |
| 3. | Supply of Food/drinks in air-conditioned restaurant whether or not having licence to serve liquor | Full ITC |
| 4. | Supply of Food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year. | Full ITC |
| 5. | Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes | Room rent is Rs 500 and above but less than Rs2000 per room/ day [Full ITC] |
| 6. | Services provided by foreman of chit fund in relation to chit | ITC of input services |
| 7. | Construction of a complex, building, civil structure or a part thereof, intended for sale to a buyer, wholly or partly.<br>[The value of land is included in the amount charged from the service recipient] | Full ITC but no overflow |

**ANNEXURE-IX**

**SECRET**

**SERVICES PROPOSED TO ATTRACT 18% GST**

| Sl.No. | Description of Services | Conditions if any |
|---|---|---|
| 1. | Supply of Food/drinks in restaurant having licence to serve liquor | Full ITC |
| 2. | Supply of Food/drinks in outdoor catering | Full ITC |
| 3. | Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes where room rent per room per day is Rs 2000/ and above but less than Rs 5000/- | Full ITC |
| 4. | Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises | Full ITC |
| 5. | Composite supply of Works contract as defined in clause 119 of section 2 of C/SGST Act | Full ITC |
| 6. | All other services not specified in any exemption notification [it would be provided by way of entries in the schedule] | Full ITC |

**ANNEXURE-X**

**SECRET**

**SERVICES PROPOSED TO ATTRACT 28% GST**

| Sl. No. | DESCRIPTION OF SERVICES | CONDITIONS IF ANY |
|---|---|---|
| 1. | Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, circus, dance, theatrical performance including drama or ballet, any sporting event and the like | Full ITC |
| 2. | Services provided by a race club by way of totalisator or a license ~~to~~ bookmaker in such club [Presently racing clubs are paying service tax on the amount retained by them on tote commission. Over and above this, they are also paying Betting Tax on the amount of bet placed by a person. Betting Tax is now subsumed in GST] | Full ITC |
| 3. | Gambling | Full ITC |
| 4. | Supply of Food/drinks in air-conditioned restaurant in 5-star or above rated Hotel | Full ITC |
| 5. | Accommodation in hotels including 5 star and above rated hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, where room rent is Rs 5000/- and above per night per room | Full ITC |

**SECRET**

**ANNEXURE XI**

# Proposed Rates Compensation Cess for different supplies

| S. No. | Description of supply | Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be | Maximum rate for GST Compensation Cess |
|---|---|---|---|
| **(1)** | **(2)** | **(3)** | **(4)** |
| 1. | Pan Masala | 2106 90 20 | 60%[1] |
| **Aerated waters, containing added sugar or other sweetening matter or flavoured** | | 2202 10 | |
| 2. | Aerated waters | 2202 10 10 | 12% |
| 3. | Lemonade | 2202 10 20 | 12% |
| 4. | Others | 2202 10 90 | 12% |
| **Tobacco and Tobacco Products** | | 24 | |
| 5. | Unmanufactured tobacco (without lime tube) – bearing a brand name | 2401 | 71% |
| 6. | Unmanufactured tobacco (with lime tube) – bearing a brand name | 2401 | 65% |
| 7. | Tobacco refuse, bearing a brand name | 2401 30 00 | 61% |
| 8. | Chewing tobacco (without lime tube) | 2403 99 10 | 174% |
| 9. | Chewing tobacco (with lime tube) | 2403 99 10 | 154% |
| 10. | Filter khaini | 2403 99 10 | 174% |
| 11. | Jarda scented tobacco | 2403 99 30 | 174% |
| 12. | Pan masala containing tobacco 'Gutkha' | 2403 99 90 | 222% |
| **Cigarettes** | | | |
| 13. | **Non- filter** | | |
| 14. | Not exceeding 65 mm | 2402 20 10 | 5% + Rs.1591 per thousand |
| 15. | Exceeding 65 mm but not 70 mm | 2402 20 20 | 5% + Rs.2876 per thousand |
| 16. | **Filter** | | |
| 17. | Not exceeding 65 mm | 2402 20 30 | 5% + Rs.1591 per thousand |
| 18. | Exceeding 65 mm but not 70 mm | 2402 20 40 | 5% + Rs.2126 per thousand |

[1] Fitment Committee has recommended 110% Compensation Cess, based on total tax incidence calculated taking VAT rate as 40%. The weighted average rate on pan masala is 21.23%, with which the rate of Compensation Cess works out to 60%.

**ANNEXURE XI**

# Proposed Rates Compensation Cess for different supplies

| S. No. | Description of supply | Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be | Maximum rate for GST Compensation Cess |
|---|---|---|---|
| **(1)** | **(2)** | **(3)** | **(4)** |
| 19. | Exceeding 70 mm but not 75 mm | 2402 20 50 | 5% + Rs.2876 per thousand |
| 20. | Others | 2402 20 90 | 5% + Rs.4170 per thousand[2] |
| **Other tobacco products** | | | |
| 21. | Cigar and cheroots | 2402 10 10 | 21% or Rs. 4170 per thousand, whichever is higher |
| 22. | Cigarillos | 2402 10 20 | 21% or Rs. 4170 per thousand, whichever is higher |
| 23. | Cigarettes of tobacco substitutes | 2402 90 10 | Rs.4006 per thousand |
| 24. | Cigarillos of tobacco substitutes | 2402 90 20 | 12.5% or Rs. 4,006 per thousand whichever is higher |
| 25. | Other | 2402 90 90 | 12.5% or Rs. 4,006 per thousand whichever is higher |
| 26. | 'Hookah' or 'gudaku' tobacco tobacco bearing a brand name | 2403 11 00 | 72% |
| 27. | Tobacco used for smoking 'hookah'or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' | 2403 11 00 | 17% |
| 28. | Other smoking tobacco not bearing a brand name. | 2403 11 90 | 11% |
| 29. | Smoking mixtures for pipes and cigarettes | 2403 19 10 | 290% |
| 30. | Other smoking tobacco bearing a brand name | 2403 19 90 | 49% |

[2] The Fitment Committee has recommended specific rate of Rs. 4395 per 1000 sticks on cigarettes attracting the highest specific excise duty rate. However, the specific duty component in ceiling rate of Compensation Cess for tobacco products is only Rs. 4170 per 1000 sticks. The Compensation Cess rate, thus, suggested is 5% + Rs. 4170 per 1000 sticks. Correspondingly Compensation Cess rates suggested for other types of cigarettes.

**SECRET**

**ANNEXURE XI**

# Proposed Rates Compensation Cess for different supplies

| S. No. | Description of supply | Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be | Maximum rate for GST Compensation Cess |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 31. | Other smoking tobacco not bearing a brand name | 2403 19 90 | 57% |
| 32. | "Homogenised" or "reconstituted" tobacco, bearing a brand name | 2403 91 00 | 72% |
| 33. | Preparations containing chewing tobacco | 2403 99 20 | 72% |
| 34. | Snuff | 2403 99 40 | 72% |
| 35. | Preparations containing snuff | 2403 99 50 | 72% |
| 36. | Tobacco extracts and essence bearing a brand name | 2403 99 60 | 72% |
| 37. | Tobacco extracts and essence not bearing a brand name | 2403 99 60 | 65% |
| 38. | Cut tobacco | 2403 99 70 | 20% |
| 39. | All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name | 2403 99 90 | 96% |
| 40. | All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name | 2403 99 90 | 89% |
| **Others** | | | |
| 41. | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | 2701 | Rs.400 per tonne |
| 42. | Lignite, whether or not agglomerated, excluding jet | 2702 | Rs.400 per tonne |
| 43. | Peat (including peat litter), whether or not agglomerated | 2703 | Rs.400 per tonne |
| **Motor Vehicles** | | | |
| 44. | Motor vehicles (10<persons <13) | 8702 | 15% |
| 45. | Small Cars (length < 4 m ; Petrol<1200 cc ) | 8703 | 1%[3] |
| 46. | Small Cars (length < 4 m ; Diesel < 1500 cc) | 8703 | 3% |
| 47. | Mid Segment Cars (engine < 1500 cc) | 8703 | 15% |
| 48. | Large Cars (engine > 1500 cc) | 8703 | 15% |

[3] Based on present tax incidence, the Fitment Committee has recommended a Compensation Cess of 1% and 3% on small petrol and diesel cars respectively. GST Council may like to deliberate on the issue appropriately.

**SECRET**

**ANNEXURE XI**

# Proposed Rates Compensation Cess for different supplies

| S. No. | Description of supply | Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be | Maximum rate for GST Compensation Cess |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 49. | Sports Utility Vehicles (length > 4m ; engine > 1500 cc; ground clearance > 170 mm) | 8703 | 15% |
| 50. | Hybrid motor vehicles Petrol (length < 4 m ; Petrol<1200 cc ) | 8703 | 1% |
| 51. | Hybrid motor vehicles Diesel (length < 4 m ; Diesel < 1500 cc) | 8703 | 3% |
| 52. | Mid Segment Hybrid Cars (engine < 1500 cc) | 8703 | 15% |
| 53. | Hybrid motor vehicles > 1500 cc | 8703 | 15%[4] |
| 54. | Hydrogen vehicles based on fuel cell tech (length < 4 m) | 8703 | 1% |
| 55. | Hydrogen vehicles based on fuel cell tech > 4m | 8703 | 15% |

2. The Fitment Committee was also of the view that certain items like high end motor bikes, say of engine capacity above 500cc, aircrafts for personal use, yacht etc. may also be subjected to Compensation Cess at appropriate rates.

*****

[4] Though, the present tax incidence on large hybrid cars is about 30%, with CST/Octroi etc. The Fitment Committee has, however, recommended 15% Compensation Cess on large hybrid cars. GST Council may consider the same for approval. The same rate may apply to large fuel cell cars. The Rate of Compensation Cess for small hybrid cars and small fuel cell technology cars will be the same as approved by GST Council for normal small cars.

**SECRET**

**ANNEXURE XII**

# Proposed IGST exemptions/Concessions.

## I. Multilateral/Bilateral Commitments – Imports by Privileges Persons, Organizations, Authorities and Foreigners

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| 1. | **3/57-**Customs, dated 08.01.1957 | 1. Goods imported by **Diplomatic missions in India and their families**, their personal and household effects, etc are exempted from import duties. | Yes | 1. This exemption flows from **International Obligation.**<br>2. Article 36 of the Diplomatic Relations (Vienna Convention) Act, 1972 permits grant of exemption from all customs duties for articles of official use by the mission or for the personal use of agent, by the receiving state in accordance with such laws and regulations as it may adopt.<br>3. The exemption is subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.<br>4. These are generally imported directly by the persons concerned. |
| 2. | **121/2003-** Customs, dated 01.08.2003 | All the equipments and consumable samples imported into India, by the Inspection Team of the Organization of Prohibition of Chemical Weapons, subject to the condition, inter alia, that | Yes | **1.** This exemption flows from **International Obligation** and is subjected to **re-export condition.**<br>2. As per the privileges and immunities under part II of |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | such equipments shall be **exported within six months of their import.** | | General Rules of verification of convention on the prohibition of the development, production, stockpiling and use of chemical weapons and on their destruction of the Organization of Prohibition of Chemical Weapons, point 11 (d) exempts samples and approved equipment carried by members of the inspection team from the customs duties |
| 3. | **46/74-** Customs, dated 25.05.1974 | Exemption to Pedagogic materials imported by educational institutions, etc. in pursuance of the **Customs Convention** on the temporary importation of pedagogic material, subject to the condition that the goods are re-exported within 6 months from the date of importation. | Yes | 1. This exemption flows from **International Obligation** and is subjected to **re-export condition.**<br>2. As per Article 2 of Customs Convention on the **temporary importation** of pedagogic material, temporary admission to pedagogic material is granted subject to **re-export** within 6 months.<br>3. For Pedagogic materials purely for educational / vocational training of non-commercial nature. |

**ANNEXURE XII**

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| 4. | **84/71-** Customs, dated 11.09.1971 | Exemption to temporary import of Scientific equipments etc. by non-profit making scientific and educational institutions in pursuance of the **Customs Convention** on the temporary importation of scientific equipment, subject to the condition that the goods are re-exported within 6 months from the date of importation. | Yes | 1. This exemption flows from International Obligation and is subjected to re-export condition<br>2. As per Article 2 of Customs Convention on the temporary importation of scientific equipment, temporary admission to scientific equipment is granted subject to **re-export within 6 months**. |
| 5. | **157/90-** Customs, dated 28.03.1990 | Exemption to specified goods **imported for display or use at specified event** such as meetings, exhibition, fairs or similar show or display, etc. which is being held in public interest and is sponsored or approved by the GoI or the ITPO [Schedule II events] or events organised by other organisations [Schedule III events] subject to the condition, inter alia, that the goods are imported under ATA Carnet for temporary admission and the said | Yes | **1. This exemption flow from International Obligation and is subjected to re-export condition**<br>2. As per Article 3 of the Customs Convention on the Admission Tomporaire – Temporary Admission [**A.T.A.] Carnet** for the temporary admission of goods, each Contracting Party shall accept in lieu of its national Customs documents, and as due security for the sums referred to in Article 6, A.T.A. carnets valid for its territory, for goods temporarily imported. |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | goods are re-exported within a period of 6 months from the date of importation. | | 3. **In India, FICCI has been appointed as National Guaranteeing & Issuing Associa**tion for ATA Carnets, on whom lies the **liability to pay duty in the event of failure to re-export**. |
| 6. | **148/94-** Customs, dated 13.07.1994 | Exemption to:<br>(a) Foodstuffs, medicines, medical stores of perishable nature, clothing and blankets, imported by **a charitable organization as free gift to** it from abroad and meant for free distribution to the poor and the needy,<br>(b) Goods imported by the **Red Cross** Society for purposes of relief to distressed persons,<br>(c) Drugs, medicines and medical equipments required for the treatment of the victims of the **Bhopal Gas Leak Disaster**,<br>(d) Goods imported by the Cooperative for Assistance and Relief Everywhere Incorporated (**CARE**) under the Agreement | No | 1. The imports **are in the nature of relief supplies and received as donations.** |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | between the President of India and CARE. Supplies and equipments imported shall be **re-exported** when no longer required for the purposes and **cannot be sold to a third party**,<br>(e) Goods imported into India **for relief and rehabilitation purposes, in accordance with the terms of any agreement in force between the GoI and any foreign Government**. These goods **cannot be sold or otherwise disposed** of in India except with the prior approval or subject to conditions as may be prescribed by the GoI.<br>(f) Articles of food and edible material **supplied as free gifts** to the GoI by **the agencies approved by the UNO or the EEC**,<br>(g) **Articles donated to the GoI** for use of **defence personnel** or donated to the National Defence Fund **and dispatched by the Indian Mission in the country** | | |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | **where they were donated,**<br>(h) Goods gifted or supplied **free of cost under a bilateral agreement** between the GoI and a Foreign Government. | | |
| 7. | **154/94-** Customs, dated 13.07.1994 | Exemption to:<br>(a) Samples **in accordance with the International Convention to facilitate the importation of Commercial Samples and Advertising material drawn up at Geneva** and dated the 7th day of November, 1952,<br>(b) Price lists supplied free of charge in accordance with the Convention mentioned above,<br>(c) **Commercial samples upto Rs.3 lakh in value in case of gem and jewellery industry and Rs.1 lakh in case of any other industry, and not exceeding 50 units in number in a year,** imported as personal baggage by bona fide commercial travellers or businessmen or imported by post or air,<br>(d) **Prototypes of engineering goods** | Yes | 1. **This exemption flows from International Obligation.**<br>2. International convention to facilitate the importation of commercial samples and advertising material, Article II, III, IV and V **prescribe exemption from import duties for samples of negligible value; temporary duty-free admission of other samples; duty-free admission of advertising material; and temporary duty-free admission of advertising films respectively.** |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | **imported as samples** for executing or for use in connection with securing export orders subject to mutilation / re-export,<br>(e) **Bonafide commercial samples and prototypes of value upto Rs.10,000 and supplied free of charge.** | | |
| 8. | **104/94**-Customs, dated 16.03.1994 | Exemption to **containers of durable nature subject** to **re-export within 6 months** from the date of their importation. | Yes | 1. **This exemption flows from International Obligation and is subjected to re-export condition.**<br>2. Subject to the conditions laid down in Articles 4 to 9, of the Customs Convention on Containers, 1972, each Contracting Party shall grant **temporary admission to containers**, whether loaded with goods or not.<br>3. Article 4 the Containers granted temporary admission **shall be re-exported** within three months from the date of importation. However, this period may be extended by the competent Customs authorities. |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | | | 4. Similar dispensation for movement of containers within India, if possible by treating as part of conveyance. |
| 9. | **22/2003-** Customs, dated 04.02.2003 | Exemption to<br>a) specimens, models, wall pictures and diagrams **for instructional purposes**;<br>b) paper money; and<br>c) wool, woollen fabrics and woollen apparels received as gifts by the **Indian Red Cross.** | No | We may provide IGST exemption, except in case of **(a).** |
| 10. | **151/94-** Customs, dated 13.07.1994 | Exemption to:<br>(a) **Fuel in the tanks** of the aircrafts of an Indian Airline or of the Indian Air Force subject to the condition, inter alia, that the quantity of the said fuel is equal to the quantity of the same type of fuel **which was taken out of India in the tanks of the aircrafts of the same Indian Airline or of the Indian Air Force,** and on which the duty of Customs, or Central Excise had been paid; and the rate of duty of customs (including the additional | No | 1. Exemption is on quantity of fuel, lubricating oils etc. in lieu of fuel which was taken during the outward flight/for re-export. |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | duty leviable under the said section 3) or the rate of duty of Central Excise, as the case may be, leviable on such fuel is the same at the time of the arrivals and departures of such aircrafts;<br>(b) **Lubricating oil**, imported in the engines of any aircraft registered in India or of any aircraft of the Indian Air Force;<br>(c) **Specified goods imported by the United Arab Airlines** which will be carried on individual aircraft for use in hangars and **which are flown back on the same aircraft**;<br>(d) Aircraft equipment, engines and spare parts imported by the Air India International or the Indian Airlines **having been borrowed by the aforesaid airlines for fitment to their aircraft from foreign airlines outside India or from the foreign manufacturers of the prime equipment** subject to the condition, that the said goods are being imported **for fitment and re-** | | |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | **export**; and the said goods are re-exported within one month from the date of their importation into India. | | |
| 11. | **130/2010-** Customs, dated 23.12.2010 | Exemption to printed ticket stocks, airway bills, any printed material which bears the insignia of the importing airline printed thereon including baggage tags, publicity material for distribution free of charge when imported into India by a designated airline. | Yes - Bilateral arrangements | 1. This exemption granted as per the BIlateral Air Services Agreement with various countries.<br>2. For example, in case of the Air Transport Agreement signed with USA on 14.04.2005, Article 9 of the agreement prescribes various restrictions and **relaxations with regard to customs duties and charges.** |
| 12. | **10/2014-** Customs, dated 12.05.2014 | Exemption to specified goods, when imported into India **for display or use at any specified event** specified subject to the condition, inter alia, that the specified event is being held in public interest and is sponsored or approved by the **Government of India or the India Trade Promotion Organization**; and that **the said goods are imported under an FICCI/TAITRA Carnet** issued in | Yes | 1. This exemption flows from agreement **between India and Taiwan** and subject to re-exports.<br>2. As per Article 3 of the **FICCI/TAITRA CARNET for the temporary admission of goods between India and Taiwan,** the contracting party may accept the FICCI/TAITRA carnets in lieu of its customs documents and as due security for the sums referred in **Article 6 of** |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | accordance with the **Agreement between the India-Taipei Association in Taipei and the Taipei Economic and Cultural Center in India on the FICCI/TAITRA Carnet for the Temporary Admission** of Goods signed on 20th March, 2013 and the Carnet is guaranteed by the Federation of Indian Chamber of Commerce and Industry in India (hereinafter referred to as FICCI ). | | **agreement for temporary importation** of goods for display or use at exhibitions, international fairs, meetings or similar events as per the laws in force in its territory. |
| 13. | **106/58-** Customs, dated 29.03.1958 | Exemption to goods imported by the **Vice President of India** on appointment or during his tenure of office.<br>a) Articles for personal use;<br>b) Food, drink, tobacco for consumption of Vice-President's household<br>c) articles for furnishing<br>d) motor cars for Vice-President's use | No | 1. The notification grants exemption from payment of customs duty [which includes CVD and SAD].<br>2. Since the goods are imported by the Vice President of India, **we may continue with the exemption [which will also include IGST exemption].** |
| 14. | **207/89-** Customs, dated | Exemption to foodstuffs and provisions (excluding fruit products, alcohol and | No | 1. This exemption is for foreign citizen residing in India and value |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | 17.07.1989 | tobacco**) when imported into India by a person residing in India**, not being a citizen of India subject to the condition, inter alia, that the CIF value of such **goods imported in a year does not exceed Rs.1 lakh.** | | limit is **Rs 1 lakh in a year**. |
| 15. | **39/96-**Customs, dated 23.07.1996 | Exemption to imports relating to defence and **internal security forces.**<br>a) **Medals and decorations** imported directly by the GoI in the Ministry of Defence.<br>b) **Personal effects of** the persons on duty out of India with the naval, military or air forces or with the Indian Navy or Central Para Military Forces if imported **for delivery to the next of kin of such person if he dies or is wounded, is** missing or is taken prisoner of war.<br>c) Bona fide gifts from donors abroad when imported for the **maintenance of war graves** by an institution subject to certification by the Ministry of Defence.<br>d) **Imported stores purchased out of** | No | a) Relates to security/security forces. |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | **bonded stocks** lying in a warehouse intended to be supplied free by the Government for the use of the crew of a ship of the Coast Guard Organization.<br>e) Goods imported for trial, demonstration or training before any authority under the MoD or MHA in the GoI subject to certification by MoD or MHA and subject to the condition that the goods are **re-exported** within a period of 2 years from the date of importation.<br>f) Goods imported by the National Technical Research Organization (NTRO). This exemption is valid till 31.12.2018. | | |
| 16. | **153/94-** Customs, dated 13.07.1994 | Exemption to:<br>**1. Articles of foreign origin for repairs and return,**<br>2. Theatrical equipment including costumes for use by a foreign theatrical company or dancing troupe **and re-exported thereafter**, | No | 1. There goods are not for domestic consumption and the exemption is subject to condition of **re-export / export**, to be fulfilled by the importer himself.<br>**2. Therefore, we may continue with the exemption from IGST also for goods at 1 to 4.** |

**ANNEXURE XII**

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | 3. Photographic, filming, sound-recording and radio equipments, raw films, video tapes and sound recording tapes imported in public interest and has been sponsored by the GoI and subject to certification by the Ministry of I&B and **subsequent re-export**,<br>4. Mountaineering equipments, materials, clothing, foodstuffs and provisions (excluding alcoholic drinks, cigarettes and tobacco), medical stores, imported by a mountaineering expedition and subject to **re-export**,<br>5. Tags and labels for fixing on articles for export or printed plastic bags for the packaging of **export articles.** | | 3. **In case of goods at 5, the IGST exemption may be withdrawn. IGST paid may be claimed back after export. It would be in line with the general principal being adopted in GST in respect of exports.** |
| 17. | **51/96-** Customs, dated 23.07.1996 | Exemption to research equipments imported by:<br>(a) Public funded research institutions or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional | No | 1. Goods imported vide this exemption are eligible for a concessional 5% BCD and Nil CVD / SAD.<br>2. Other than (b), all other institutions are run by the Government. |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | Engineering College, other than a hospital,<br>(b) Research institutions, other than a hospital,<br>(c) Departments and laboratories of the Central Government and State Government, other than a hospital,<br>(d) Regional Cancer Center (Cancer Institute),<br>**subject to, inter alia, registration with the DSIR**. | | |
| 18. | **8/2016-** Custms, dated 05.02.2016 | Exemption to goods imported for display or use at specified event [fair, exhibition] subject to **re-export within 6** months from the date of clearance of the imported goods. | No | 1. This exemption for goods [except wine, alcoholic beverages, tobacco and tobacco products] imported for display at fairs/exhibitions, subject to **re-export** and the condition is required to be fulfilled by the importer himself. |
| 19. | **326/83-** Customs, dated 23.12.1983 | Exemption to:<br>(a) Articles of **gift received from any foreign government by Union or State Ministers and specified** | No | **1.** Exemption are for gifts **received during foreign visit or goods brought by foreign dignitary, visiting India for any official** |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | **public servants and imported as baggage**,<br>(b) Articles of gift imported into India by a foreign dignitary, visiting India for any official purposes, **as part of his baggage and to be gifted to Union or State Ministers and specified public servants.** | | **purposes.** |
| 20. | **146/94-**Customs, dated 13.07.1994 | Exemption to:<br>(a) **Specified sports goods, equipments and requisites and mountaineering equipment imported by Sports Authority of India or National Sports Federation or by the Indian Mountaineering Foundation or the National / State / District Rifle Association or by the National Anti-doping Agency / National Dope Testing Laboratory or by a sports person of outstanding eminence for training**,<br>**(b) Challenge Cups and Trophies awarded to an Indian team in connection with its participation** | No | |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | **in a tournament outside India and brought by it into India for being kept with an Official Sports Association,**<br>(c) **Medals and trophies awarded to members of Indian teams for their participation in international tournaments or competitions outside India**,<br>(d) **Prizes won by any member of an Indian Team** if the team has participated in any international tournament or competition in relation to any sport or game, with the approval of the GoI in the Department of Youth Affairs and Sports,<br>(e) **Trophy** when imported into India by the National Sports Federation recognized by the Central Government or any Sports Body for being awarded to the winning team **in the international tournament including bilateral tournament and World Cup event to be held** | | |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | **in India**. | | |
| 21. | **43/96-** Customs, dated 23.07.1996 | Exemption to specified goods on which a manufacturing process was undertaken in India and which were exported out of India for carrying out further manufacturing process of coating, electroplating or polishing or a combination of one or more of these processes, as the case may be, **when re-imported into India** after completion of the said processes, from the customs duty leviable on the value of goods which were exported i.e. **customs duty is leviable on the value of the fair cost of the said processes carried out abroad** (whether such cost is actually incurred or not) and insurance and freight, both ways. | No | 1. **IGST will be leviable on the value of the fair cost of the said processes carried out abroad**, rest of the value in of goods re-imported. |
| 22. | **259/58-** Customs, dated 11.10.1958 | Exemption to Challenge cups and trophies:<br>(a) **Which have been won by any unit of the Defence Forces in** | No | Cups won by defence forces, re-imports, or sent by donors abroad. We may continue. |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | **India** or by a particular member or members of such unit in a competition; or<br>(b) **Which are being re-imported and which before being exported has been won by any such unit or member or members of a unit in a competition**; or<br>**(c) Which have been sent by donors resident abroad for presentation to or competition among such units or members of such units.** | | |
| 23. | **271/58-** Customs, dated 25.10.1958 | Exemption to articles **re-imported by or along with a unit of the Army, the Navy or the Air force or a Central Para Military Force** on the occasion of its return to India after a tour of service abroad subject to satisfaction of the Commissioner of Customs that these articles were exported by or along with such unit on the occasion of its departure from India on such tour. | No | 1. This is a technical exemption for **re-import** of goods which were exported. |
| 24. | **174/66-** Customs, dated | Goods not produced or manufactured in India, which are private personal | No | 1. This is a technical exemption **for re-import of goods** which were |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | 24.09.1966 | property and which prior to their import into India have been exported therefrom and **re-imported within three years from the date of export.** | | exported. |
| 25. | **158/95**-Customs, dated 14.11.1995 | Exemption to:<br>(a) Goods manufactured in India and parts of such goods whether of Indian or foreign manufacture and **re-imported into India** for repairs or for reconditioning.<br>(b) Goods manufactured in India and **re-imported** for reprocessing or refining or remaking.<br>Subject to the condition, inter alia, that goods are re-imported within **one / three years from the date of export [10 years in the case of Nepal and Bhutan**]; that goods are re-exported within 6 months of re-import, etc. | No | **1.** This is a technical exemption for **re-import of goods** [which were exported] **for repairs or reconditioning / reprocessing and their subsequent export after such repairs or reconditioning / reprocessing and re-exported within 6 months.** |
| 26. | **241/82-**Customs, dated 04.11.1982 | Exemption to goods [**on their re-import**] not produced or manufactured in India and **on which the duty of customs leviable has been paid** at the | No | 1. This is a technical exemption for goods [which were exported] for execution of a contract and their subsequent re-import after |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | time of their importation into India and which were exported out of India for the execution of a contract approved **by the Reserve Bank of** India in connection with any commercial and industrial (including constructional) activities.<br><br>In the case of goods on which any alterations, renovations, additions or repairs have been executed subsequent to their export, **IGST will be payable on the value equal to the cost of such alterations, renovations, additions or repairs while the goods were abroad**. | | execution of the contract. |
| 27. | **94/96-** Customs, dated 16.12.1996 | Exemption to<br>a) **re-import** of goods exported under claim of any export scheme [drawback, rebate, bond, DEEC or EPCG, DEPB],<br>[Re-import of goods of Indian origin - Exemption is for customs duties in excess export incentives | No | 1. For (a), for goods exported prior to 1st of July, the repayment will go to Centre in CVD account.<br>2. For exports after 1st July, the IGST paid will be apportioned. |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | availed ]<br><br>b) **re-import** of goods sent abroad for repairs etc.<br>[Re-import of goods which were sent for repairs etc. abroad – Exemption is from customs duties in excess of duties on the value of repairs including any parts etc. used for the same.]<br>c) re-import of cut and polished precious and semi-precious stones sent abroad for some treatment [para 4A.20.1 of the FTP]<br>[This is a technical exemption for **re-import** of goods]<br><br>d) Import of parts components of aircrafts replaced or removed during the course of maintenance in a SEZ<br>[This is also a technical exemption for **re-import** of goods] | | |

**ANNEXURE XII**

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| 28. | **134/94-** Customs, dated 22.06.1994 | Exemption to specified goods, when imported into India **for carrying out repairs, reconditioning, reengineering, testing, calibration or maintenance** (including service), subject to the condition, inter alia, that<br>a) the repairs, reconditioning, reengineering, testing, calibration or maintenance (including service) as the case may be, is undertaken in accordance with the provisions of **section 65 of the Customs Act**, 1962 (52 of 1962), and<br>b) the goods repaired, reconditioned, reengineered, tested, calibrated or maintained (including service) as the case may be, **are exported and are not cleared outside the Unit.** | No | **1. Exemption is available subject to these processes being carried out in bond.**<br>2. **This is a technical exemption and subject to re-export**. |
| 29. | **26/2011-** Customs, dated 01.03.2011 | Exemption to:<br>**(a)** Works of art created abroad by Indian artists and sculptors, whether imported on the return of such artists or sculptors to India or | No | **1.** We may **provide IGST exemption for (b), (c) and (d).** |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | imported by such artists or **sculptors subsequent to their return to India;**<br>**(b)** Works of art including statuary and pictures intended for **public exhibition in a museum or art gallery;**<br>(c) Works of art namely memorials of a public character **intended to be put up in a public place** including, materials used or to be used in their construction, whether worked or not;<br>(d) Antiques intended **for public exhibition** in a public museum or national institution;<br>(e) Books, being antiques of an age exceeding one hundred years.<br>**Imports at (b) to (e) above are subject to certification by the Ministry of Culture**. | | |
| 30. | **273/58-** Cusoms, dated 25.10.1958 | Exemption to **re-import** of unclaimed postal articles which were originally posted in India and re-imported as | No | **1. Postal articles exported are being re-imported.** |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| | | unclaimed, refused or redirected. | | |
| 31. | **117/61-** Customs, dated 13.10.61 | Exemption to engines and parts of aircraft, when **re-imported** into India after having been exported, from the customs duty leviable on the value of goods which were exported [customs duty is leviable on the cost of repair], which includes the charges **paid for the materials as well as for labour, insurance and freight)** in the following cases:-<br>(a) Engines and certain specified parts which fail abroad and are re-imported.<br>(b) Engines or certain specified parts sent abroad as a stand-by for replacement of a defective one and subsequently brought back to India in the same condition without being installed on an aircraft.<br>(c) Engines and certain specified parts lent by an Indian company to a foreign Company. | No | 1. This is a technical exemption for customs duty leviable on the value of **re-import of goods,** which were exported for processing.<br>2. IGST will be payable on **materials as well as for labour, used in repairs as well as insurance and freight**. |

# Proposed IGST exemptions/Concessions.

| S. No. | Notification No. | Gist of the notification | Whether under International Obligation/Bilateral agreement | Comments |
|---|---|---|---|---|
| 32. | **26/62-** Customs, dated 19.02.1962 | Exemption to catering cabin equipments and food and drink on **re-importation** by the aircrafts of the Indian Airlines<br><br>Corporation from foreign flights subject to the condition that the goods were not taken on board at any foreign port or place. | No | 1. This is a technical exemption for **re-import** of goods which were exported. |

**II. Exemption for goods in transit to and from Nepal Bhutan [land locked countries] Notification No 38/96 –Customs.**

| S. No. | Gist of the notification | Comments |
|---|---|---|

**ANNEXURE XII**

# Proposed IGST exemptions/Concessions.

| | | |
|---|---|---|
| **1** | Basic customs duty [ BCD], CVD and SAD is exempted on goods imported;<br>a) from foreign country for the purpose of exports to Bhutan or Nepal;<br>b) from Bhutan or Nepal into India for exports to foreign Country. | 1. These goods are not for consumption in India.<br>**2. Agreement for transit to Land locked countries.** |

**III. Miscellaneous exemptions - Notification No. 12/2012-Customs.**

| S. No. of concerned Notification | Chapter/ Heading /Subheading/ tariff item | Description of goods | CVD rate | Text of Condition | Changes proposed |
|---|---|---|---|---|---|
| 142A. | 2711 | Liquefied petroleum gases (LPG), **in excess of** the quantity of petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene by the unit located in Domestic Tariff Area (DTA), received from the unit located in Special Economic Zone (SEZ) and returned by the DTA unit to the SEZ unit from where such Liquefied petroleum gases (LPG) were received.<br>***Explanation.*** - For the purposes of this entry, the quantity of the petroleum gases and other gaseous hydrocarbons consumed in the | Nil<br>No corresponding excise exemption<br>NIL<br>BCD | If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996. | **1. This is an exemption for return stream of LPG to unit in SEZ.**<br>2. As consideration received will be only for quantity used in manufacture of polyisobutylene by unit is DTA, IGST may be payable only on such quantity. |

# Proposed IGST exemptions/Concessions.

| | | | | | |
|---|---|---|---|---|---|
| | | manufacture of polyisobutylene shall be calculated by subtracting from the quantity of the said gases received by the DTA unit manufacturing polyisobutylene, the quantity of the said gases returned by the said unit to the SEZ unit. | | | |
| 414. | 85 or any other Chapter | Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team | Nil No corresponding excise duty exemption Nil BCD | If an accredited representative of the **foreign film unit or the television team** executes a bond with such surety, binding himself to pay on demand an amount equal to the duty leviable on such equipment and cameras if the same are not placed are not re-exported within a period of three months or such extended period as allowed. | 1. May not be supply, in the absence of consideration.<br>2. Temporary import for re-export. |
| 415. | 85 or any other Chapter | Photographic, filming, sound recording and radio equipment, raw films, video tapes and sound re-cording tapes of foreign origin, if imported into India after having been exported therefrom | Nil No corresponding excise duty exemption NIL BCD | If, -<br>(a) **the duties of customs leviable on the specified equipment, raw films and tapes had been paid at the time of their first importation into India;**<br>(b) **no drawback of duty was paid on their exportation from India;**<br>(c) **the identity of the goods is established**; | 1. May not be supply, in the absence of consideration.<br>2. Re-import for duty paid goods exported earlier.<br>**3. If refund of IGST was not taken at the time of taking these goods out.** |

# Proposed IGST exemptions/Concessions.

| | | | | | |
|---|---|---|---|---|---|
| | | | | (d) the goods are **re-imported into India within six months or extendible upto one year**; and<br>(e) the External Publicity Division of the Ministry of External Affairs certifies that the purpose for which the goods had been exported from India was in public interest and had been sponsored or approved by the Government of India. | |
| 418. | 85 or any other Chapter | Goods imported for being tested in specified test centres | Nil<br>No corresponding excise duty exemption<br>NIL<br>BCD | If,-<br>(1) the goods are imported for being tested in -<br>(a) Defence Research and Development Organization (DRDO) laboratories;<br>(b) Indian Institutes of Technology;<br>(c) Council for Scientific and Industrial Research (CSIR) laboratories;<br>(d) Central Power Research Institute, Bangalore; or<br>(e) Any other test centre approved by any Ministry in the Government of India for this purpose; and | 1. May not be supply, in the absence of consideration.<br>2. Goods are for testing and not for domestic consumption.<br>3. In fact, testing service is being exported. |

**ANNEXURE XII**

# Proposed IGST exemptions/Concessions.

| | | | | | |
|---|---|---|---|---|---|
| | | | | (2.) the Head of the organization certifies that the goods have been imported by that organization only for the purpose of testing **and shall not be used or sold after such testing**. | |
| 448A | 8802 (except 8802 60 00 that is space craft) | All goods [aircrafts, helicopters etc.] | Nil<br>No corresponding excise duty exemption<br>NIL<br>BCD | (a) If, imported for **maintenance, repair or overhauling [MRO] of** aircraft, not registered or intended to be registered in India, but to be removed from India within **six months** or as extended by the Director General of Civil Aviation in the Ministry of Civil Aviation; and<br>(b) carries passengers in the flight at the beginning and end of the stay period in India, but undertakes no commercial flights during the stay period. | **1. These aircrafts are being imported for MRO activity, a service which is being exported.** |
| 449. | 88 or any other Chapter | The following goods, namely :-<br>(a) Satellites and payloads;<br>(b) Scientific and technical instruments, apparatus, equipments (including computers and computer software), accessories, parts, components, spares, tools, mock ups and | Nil<br>No corresponding excise exemption<br>NIL<br>BCD | If the importer, at the time of import,-<br>(i) produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the | 1. These goods are for launch into outer space. |

**ANNEXURE XII**

# Proposed IGST exemptions/Concessions.

| | | | | | |
|---|---|---|---|---|---|
| | | modules, raw materials and consumables required for launch vehicles and for satellites and payloads<br>(c) Ground equipment brought for testing of (a) | | Department of Space certifying that the **said satellite and pay-loads are for launch into outer space** in conformity with the provisions of the Outer Space Treaty of 1967;<br>(ii) produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Space certifying that the goods covered under item (b) are required for launch vehicles and satellites and payloads; and<br>(iii) gives an undertaking to the effect that the ground equipment, covered under item (c) imported for testing the satellites or pay-loads shall be **re-exported within a period of six months** from the date of their importation or such extended period as allowed. | |
| 518. | Any Chapter | Used *bona fide* personal and household effects belonging **to a deceased person** | Nil<br>No corresponding | If a certificate from the Indian Mission concerned, about the ownership of the goods by the deceased person, is produced at the | 1. May not be a supply, as there will be no consideration. |

# Proposed IGST exemptions/Concessions.

| | | | | | |
|---|---|---|---|---|---|
| | | | excise exemption NIL BCD | time of clearance of the goods through Customs station. | |
| 519. | Any Chapter | Goods imported through postal parcels, packets and letters, the CIF value of which is not more than one thousand rupees per consignment | Nil No corresponding excise exemption NIL BCD | | 1. For ease of doing business, the exemption may continue.<br>2. May other countries also have such exemption. |
| 520. | Any Chapter | Archaeological specimens, photographs, plaster casts or antiquities, intended **for exhibition for public benefit in a museum managed by the Archaeological Survey of India or by a State Government** | Nil No corresponding excise exemption NIL BCD | If the imported goods are meant to be **exhibited in a museum** managed by-<br>(a) the **Archaeological Survey of India,** such goods shall be imported under cover of a certificate issued by the Director General of Archaeology in India; or<br>(b) a **State Government, such goods** shall be imported under cover of a certificate issued by the concerned Authority in the concerned State Government. | 1. For ease of doing business, the exemption may continue.<br>2. Valuation could be a problem. |
| 357A. | 84 or any other Chapter | Goods specified in **List 34** required in connection with:<br>(a) petroleum operations undertaken under petroleum exploration | Nil Excise exempt if project bid | If the goods are imported by specified persons [ONGC, OIL and others] subject to specified conditions. | 1. These goods are at present Zero rated from Central taxes and attract 5% VAT |

# Proposed IGST exemptions/Concessions.

| | | | | | |
|---|---|---|---|---|---|
| | | 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,<br>(b) petroleum operations undertaken under specified contracts<br>(c) petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy<br>(d) petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP)<br>(e) coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy | under ICB NIL BCD | | in general.<br>2. As the output of this sector is exempt, IGST higher than 5% will increase costs.<br>3. **Concessional 5% IGST may be prescribed, subject to present conditions.**<br>**4. This exemption will have to be withdrawn as soon as natural gas is subjected to GST.** |

## IV. Ab-initio exemption of applicable IGST at the time of import by a SEZ unit or developer for authorized operations

| S. No. | Proposal | Justification | Comments |
|---|---|---|---|
| 1 | Exemption from IGST on imports by a SEZ unit or SEZ developer for authorized operations. | 1. Presently, all imports by SEZ units or a SEZ developer for authorized operations are exempt from basic customs duty [BCD], CVD and SAD.<br>2. Therefore, to enable SEZ unit or developer to import duty free goods or services or both for authorized operations in SEZ, enabling | 1. Supply of goods or services or both to a unit or developer in SEZ have been declared as 'zero rated' [sub-section (1) (b) of section 16 of the IGST Act, 2017], on the ground that imports by SEZ units or SEZ developers for authorized operations being exempt from IGST will put the domestic suppliers to SEZ units of SEZ developers at a |

# Proposed IGST exemptions/Concessions.

| | | | |
|---|---|---|---|
| | | notification has to be issued exempting such imports **from applicable** IGST. | disadvantage vis-à-vis imports.<br>2. However, the GST law itself does not provide for IGST exemptions on imports by the SEZ units or SEZ developers for authorized operations. |

V. **Exemption from IGST omn bonafide passenger baggage and transfer of residence [Notification No 26/2016-Customs** and one laptop **Notification No. 11/2004-Customs**

| S. No. | Chapter/Heading | Item covered | Comments |
|---|---|---|---|
| 1 | 9803 | Exemption from IGST<br>1. on goods imported by **a passenger or a member of a crew** in his baggage. [Does not apply to motor vehicles, alcoholic beverages, tobacco and tobacco products]<br>2. on goods imported by a person of India origin on his return | 1. **At present goods imported by a passenger are exempt from CVD and SAD.** [**Notification No 183/86-Customs**] **The free baggage allowance if Rs. 50,000 for passengers arriving from countries other than Nepal, Bhutan or Myanmar, and Rs. 15,000 for tourists of foreign origin and passengers from Nepal, Bhutan or Myanmar** [Rule 3 and 4 of the Baggage Rules].<br><br>2. The Baggage Rule, 2016 [**Notification No. 30/2016-Customs (NT)]** prescribes for duty free clearance of:<br>i. Used personal effects (which does not include jewellery); and travel souvenirs; and<br>ii. Articles, other than,-<br>a) Fire arms,<br>b) Cartridges of fire arms exceeding 50,<br>c) Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco |

**ANNEXURE XII**

# Proposed IGST exemptions/Concessions.

| S. No. | Chapter/Heading | Item covered | Comments |
|---|---|---|---|
| | | to India [Transfer of Residence]<br>3. on one lap top imported by a passenger of 18 years or more age | exceeding 125 gms,<br>**d) Alcoholic liquor or wines in excess of two liters,**<br>e) Gold or silver in any form other than ornaments,<br>f) Flat panel (LCD/LED/Plasma) television,<br>iii. Duty free clearance of jewellery upto a weight of 20gms for a gentlemen passenger with a value cap of Rs. 50,000; and 40 gms with a value cap of Rs. 100,000 for a lady passenger. This is applicable for a passenger residing abroad for more than one year [Rule 5 of Baggage Rules].<br><br>3. In addition to the benefit under Rule 3, 4 and 5 of the Baggage Rules, provide for exemption from CVD and SAD on the following goods upto a value of Rs. 2 Lakh for stay abroad of one year and Rs. 5 lakh for stay abroad of two years.<br>4. The BCD chargeable on such goods under transfer of residence rule is as under: [Rule 6 of Baggage Rules] [Notification No. 27/2016-Customs]:<br>**I.** Nil for; -<br>a) Video Cassette Recorder or Video Cassette Player or Video Television Receiver or Video Cassette Disk Player.<br>b) Digital Video Disc player.<br>c) Music System.<br>d) Air-Conditioner.<br>e) Microwave Oven.<br>f) Word Processing Machine.<br>g) Fax Machine.<br>h) Portable Photocopying Machine.<br>i) Washing Machine.<br>j) Electrical or Liquefied Petroleum Gas Cooking Range.<br>k) Personal Computer (Desktop Computer).<br>l) Laptop Computer (Note-book Computer).<br>m) Domestic Refrigerators of the capacity up to 300 litres or its equivalent. |

**ANNEXURE XII**

# Proposed IGST exemptions/Concessions.

| S. No. | Chapter/Heading | Item covered | Comments |
|---|---|---|---|
| | | | **II.** 15% for,-<br>a) Colour Television<br>b) Video Home Theatre System.<br>c) Dish Washer.<br>d) Domestic Refrigerators of capacity above 300 litres or its equivalent.<br>e) Deep Freezer.<br>f) Video camera or the combination of any such video camera with one or more of the following goods, namely:-<br>i. television receiver;<br>ii. sound recording or reproducing apparatus;<br>iii. video reproducing apparatus.<br>g) Cinematographic films of 35mm and above.<br>h) Gold or silver, in any form, other than ornaments.<br>5. Nil duty [BCD, CVD and SAD] for **one lap top**, when imported as Baggage by an adult passenger (age 18 years or above) **[Notification No. 11/2004-Customs].**<br>**6.** Above exemptions have been provided as a part of ease of doing business. |

**ANNEXURE-XIII**

**SECRET**

**SERVICES PROPOSED TO ATTRACT GST RATES AS APPLICABLE TO GOODS TO DISCOURAGE TAX ARBITRAGE**

| Sl. No | NAME OF SERVICE | RATE (WITH FULL ITC) |
|---|---|---|
| 1. | Transfer of right to use any goods without transfer of title for a consideration (supply of service) to attract the same GST as on sale of similar goods which entails transfer of title (supply of goods)<br>[1 (b) = 1(c ) = 5(f)]<br>Schedule II<br>Clause 1(b)-<br>*(b) any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services;*<br>Clause 1(c)-<br>*(c) any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed, is a supply of goods.*<br>Clause 5(f)-<br>*(f) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.* | Same GST as on supply of similar goods |
| 2. | Temporary transfer or permitting the use or enjoyment of any Intellectual Property (IP) to attract the same rate as standard rate (18%) as permanent transfer of IP<br>[1(c ) = 5(c )]<br>Schedule-II<br>Clause 1(c)<br>*(c) any transfer of title in goods under an agreement which stipulates that property* | GST rate of 12% |

## ANNEXURE-XIV

**SECRET**

## SERVICES UNDER REVERSE CHARGE

| Sl. No. | Service | Provider of service | Percentage of service tax payable by service provider | Recipient of Service | Percentage of service tax payable by any person other than the service provider |
|---|---|---|---|---|---|
| 1. | Taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory other than non-assessee online recipient (OIDAR) | Any person who is located in a non-taxable territory | Nil | Any person located in the taxable territory other than non-assessee online recipient (Business Recipient) | 100% |
| 2. | Services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road | Goods Transport Agency (GTA) | Nil | (a) any factory registered under or governed by the Factories Act, 1948;<br>(b) any society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in any part of India;<br>(c) any co-operative society established by or under any law;<br>(d) any person registered under | 100% |

## ANNEXURE-XIV

**SECRET**

## SERVICES UNDER REVERSE CHARGE

| Sl. No. | Service | Provider of service | Percentage of service tax payable by service provider | Recipient of Service | Percentage of service tax payable by any person other than the service provider |
|---|---|---|---|---|---|
| | | | | CGST/SGST/UTGST Act;<br>(e) any body corporate established, by or under any law; or<br>(f) any partnership firm whether registered or not under any law including association of persons.<br>(g) Casual taxable person | |
| 3. | Services provided or agreed to be provided by an individual advocate or firm of advocates by way of legal services, directly or indirectly | An individual advocate or firm of advocates | Nil | Any business entity. | 100% |
| 4. | Services provided or agreed to be provided by an arbitral tribunal | An arbitral tribunal | Nil | Any business entity. | 100% |
| 5. | Sponsorship services | Any person | Nil | Anybody corporate or partnership firm. | 100% |

## ANNEXURE-XIV

**SECRET**

## SERVICES UNDER REVERSE CHARGE

| Sl. No. | Service | Provider of service | Percentage of service tax payable by service provider | Recipient of Service | Percentage of service tax payable by any person other than the service provider |
|---|---|---|---|---|---|
| 6. | Services provided or agreed to be provided by Government or local authority excluding,-<br>(1) renting of immovable property, and<br>(2) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act,1994<br>(i) [services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government;<br>(ii) services in relation to an aircraft or a vessel, inside or outside the | Government or local authority | Nil | Any business entity. | 100% |

## ANNEXURE-XIV

**SECRET**

## SERVICES UNDER REVERSE CHARGE

| Sl. No. | Service | Provider of service | Percentage of service tax payable by service provider | Recipient of Service | Percentage of service tax payable by any person other than the service provider |
|---|---|---|---|---|---|
| | precincts of a port or an airport;<br>(iii) transport of goods or passengers] | | | | |
| 8. | Services provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate; | A director of a company or a body corporate | Nil | A company or a body corporate. | 100% |
| 9. | Services provided or agreed to be provided by an insurance agent to any person carrying on insurance business | An insurance agent | Nil | Any person carrying on insurance business. | 100% |
| 10. | Services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company | A recovery agent | Nil | A banking company or a financial institution or a non-banking financial company. | 100% |

## ANNEXURE-XIV

**SECRET**

## SERVICES UNDER REVERSE CHARGE

| Sl. No. | Service | Provider of service | Percentage of service tax payable by service provider | Recipient of Service | Percentage of service tax payable by any person other than the service provider |
|---|---|---|---|---|---|
| 11. | Services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India | A person located in non-taxable territory to a person located in non-taxable territory | Nil | Importer as defined under clause (26) of section 2 of the Customs Act, 1962. | 100% |
| 17. | Transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works | Author or music composer, photographer, artist, etc | NIL | Publisher, Music company, Producer | 100% |
| 18 | Radio taxi or Passenger Transport Services provided through electronic commerce operator | Taxi driver or Rent a cab operator | Nil | Any person | 100% by Electronic Commerce Operator |

# ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS CIRCULATED ON 14.05.2017
# [As per discussions in the Fitment Committee upto 10th May, 2017]

## A. Amendments / additions in the Detailed Horizontal Rate Sheets circulated to CCTs on 14.05.2017:

The following amendments / additions are required to be made to the aforesaid document:

1. Addition of entry "1109 00 00 Wheat gluten, whether or not dried" in the 5% rate column [this entry is not listed in the 5% rate column].
2. Deletion of entry "2503 00 10 Sulphur recovered as by-product in refining of crude oil" from the 5% rate column [since the said entry is covered under 18% rate column].
3. Addition of the following entries in the 5% rate column [these are not listed there at present, excise duty on them is Nil and VAT is 5%]:
    i. 2524 Asbestos.
    ii. 2525 Mica, including splitting; mica waste.
    iii. 2526 Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
    iv. 2528 Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3
    v. 2529 Feldspar; leucite, nepheline and nepheline syenite; fluorspar.
    vi. 2530 Mineral substances not elsewhere specified or included.
4. Addition of entry "6308 Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale" in the 12% rate column [this entry is not listed in the 12% rate column].
5. Addition of entry "LPG stoves [7321]" in the 18% rate column [this entry is excluded in the 28% rate column].
6. Deletion of part entry against 7323 i.e. "Table, kitchen or other household articles and parts thereof, of iron or steel "from the column for 18% [this part entry is covered in in the 12% rate column].].
7. Substitution of the phrase "of iron & steel" with "of copper" in the entry in the 12% rate column relating to "Table or kitchen or other household articles of iron & steel [7418]".
8. Substitution of the phrase "of iron & steel" with "of aluminium" in the entry in the 12% rate column relating to "Table or kitchen or other household articles of iron & steel [7618]".

# ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS CIRCULATED ON 14.05.2017
## [As per discussions in the Fitment Committee upto 10th May, 2017]

9. Addition of entry "7616 Other articles of aluminium; such as nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, cloth, grill, netting and fencing, of aluminium Wire" in the 18% rate column [this entry is not listed in the 18% rate column].
10. Addition of entry "9033 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90" in the 18% rate column [this entry is not listed in the said column].
11. Deletion of the entry "Sanitary towels, tampons, sanitary napkins, clinical diapers [9619 all goods]" in the 18% rate column and inclusion of the same in the 12% rate column [since the excise duty rate on these goods is 6% and VAT rate in general is 5%, taking the total incidence to about 13.61% including 2.5% for octroi, entry tax, etc.]. **Corresponding amendments will also be required to be made in Annexures III and IV to the Agenda Note 9.**
12. Inclusion of the entries "9607 Slide fasteners and parts thereof" and "9620 00 00 Monopods, bipods, tripods and similar articles" in the 18% rate column [these entries are not listed in the said column at present].
13. Inclusion of the entry "9804 Specified Drugs and medicines [i.e. List, 1 of notification No.12/2012-Central Excise, dated 17.03.2012 and List 3, 4 of notification No.12/2012-Customs, dated 17.03.2012] intended for personal use" in the 5% rate column. Inclusion of the entry "9804 Other Drugs and medicines intended for personal use" in the 12% rate column. Amendment of the entry in the 28% rate column as "9804 All dutiable articles [other than drugs and medicines] intended for personal use". **Corresponding amendments will also be required to be made in Annexures III and IV to the Agenda Note 9.**

**B. Amendment in Annexure VI List A2:**

1. Omission of "Printing of newspapers" at entry (ii) in S.No.7.

**C. Amendment in Annexure VI List B:**

1. Inclusion of entry relating to "Pradhan Mantri Vaya Vandana Yojana" in S.No.12.

**D. Amendment in Annexure-VII:**

1. Insertion of entry at S.No. 12 as under with Full ITC:
   "Intermediate production process as job work not amounting to manufacture or production in relation to priming of newspapers"; and
   "Selling of space for advertisements in print media."

**E. Amendment in Annexure VIII:**

# ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS CIRCULATED ON 14.05.2017
# [As per discussions in the Fitment Committee upto 10th May, 2017]

1. Omission of the words "whether or" in the entry at S.No.3.

**F. Amendment in Annexure XI regarding Proposed Rates Compensation Cess for different supplies**:

The Hon'ble GST Council has already recommended that NCCD will continue to be levied on tobacco and tobacco products in the GST regime. However, while calculating the present incidence of excise duty and VAT for arriving at the proposed Compensation Cess on tobacco products viz. Chewing tobacco, Filter khaini, Jarda scented tobacco and Pan masala containing tobacco 'Gutkha', 10% NCCD was also included. Taking into consideration the tax incidence [net of NCCD] the amended proposed Compensation Cess rates for these products will be as under:

| S. No. | Description of supply | Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be | Proposed Maximum rate for GST Compensation Cess | Amended Proposed Maximum rate for GST Compensation Cess |
|---|---|---|---|---|
| 1. | Chewing tobacco (without lime tube) | 2403 99 10 | 174% | 160% |
| 2. | Chewing tobacco (with lime tube) | 2403 99 10 | 154% | 142% |
| 3. | Filter khaini | 2403 99 10 | 174% | 160% |
| 4. | Jarda scented tobacco | 2403 99 30 | 174% | 160% |
| 5. | Pan masala containing tobacco 'Gutkha' | 2403 99 90 | 222% | 204% |

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