

S.No.	Product & Services	GST Rate %
Live animals		
1	Gst rate on Live Asses,Mules And Hinnies	Nil
2	Gst rate on Live Bovine Animals	Nil
3	Gst rate on Live Swine	Nil
4	Gst rate on Live Sheep and Goats	Nil
5	Gst rate on Live Horses	12%
6	Gst rate on Live poultry	Nil
7	Gst rate on Other live animals (Mammals, Birds, Insects)	Nil
Meat and Edible Meat Offal (Fresh and Chilled)		
8	Gst rate on Meat of Bovine animals	Nil
9	Gst rate on Meat of Swine, Sheep or Goats	Nil
10	Gst rate on Meat of horses, asses, mules or hinnies	Nil
11	Gst rate on Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies	Nil
12	Gst rate on Meat and edible offal, of the poultry of heading	Nil
13	Gst rate on Pig fat, free of lean meat, and poultry fat	Nil
Meat and Edible Meat Offal (Frozen State & Put up in unit containers)		
13	Gst rate on Meat and edible meat offal (salted, in brine, dried or smoked)	12%
14	Gst rate on Pig fat, free of lean meat, and poultry fat	12%
15	Gst rate on All Goods In Frozen State And Put Up In Unit Containers	12%
Fish,Crustaceans, Molluscs & Other Aquatic Invertebrates (Fresh or Chilled)		
16	Gst rate on Fish fillets, Crustaceans, Molluscs	Nil
17	Gst rate on Fish seeds, prawn / shrimp seeds	Nil
Fish,Crustaceans,Molluscs & Other Aquatic Invertebrates (Processed or in Frozen state)		
18	Gst rate on All goods (other than fish seeds, prawn / shrimp seed) processed, cured or in frozen state	5%
Dairy product, Edible Products of Animal Origin		
19	Gst rate on Fresh Milk and Pasteurised Milk	Nil
20	Gst rate on Eggs Birds' eggs (in shell, fresh)	Nil
21	Gst rate on Curd	Nil
22	Gst rate on Lassi	Nil
23	Gst rate on Butter Milk	Nil
24	Gst rate on Chena or Paneer(other than put up in unit containers and bearing a registered brand name)	Nil
25	Gst rate on Natural honey (other than put up in unit container and bearing a registered brand name)	Nil
Dairy product, Edible Products of Animal Origin (Not Specified Elsewhere & concentrated or containing added sugar or other sweetening matter)		
25	Gst rate on Fermented or Acidified Milk and Cream	5%
26	Gst rate on Ultra High Temperature (UHT) milk	5%
27	Gst rate on Milk and Cream (skimmed milk powder)	5%
28	Gst rate on Cream, Yogurt and Kephir (flavoured or containing added fruit, nuts or cocoa)	5%
29	Gst rate on Chena or Paneer (put up in unit container and bearing a registered brand)	5%
30	Gst rate on Whey and Birds' eggs (not in shell)	5%

31	Gst rate on Birds'Eggs And Egg Yolks (cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved)	5%
32	Gst rate on Natural honey (put up in unit container and bearing a registered brand name)	5%
Products of animal origin, not elsewhere specified or included		
33	Gst rate on Human Hair (unworked, whether or not washed or scoured; waste of human hair)	Nil
34	Gst rate on Semen including Frozen Semen	Nil
35	Gst rate on Pigs', hogs' or boars' bristles and hair, badger hair and other brush making hair; waste of such bristles or hair.	5%
36	Gst rate on Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%
37	Gst rate on Skins and other parts of birds	5%
38	Gst rate on Bones and horn-cores	0%
39	Gst rate on Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products .	5%
40	Gst rate on Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	5%
41	Gst rate on Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	5%
42	Gst rate on Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.	5%
43	Gst rate on Live trees and other plants	Nil
44	Gst rate on bulbs, roots and the like, cut flowers and ornamental foliage	Nil
45	Gst rate on Potatoes	Nil
46	Gst rate on Tomatoes	Nil
47	Gst rate on Onions, shallots, garlic, leeks and other alliaceous vegetables	Nil
48	Gst rate on Cabbages, cauliflowers, kohirabi, kale and similar edible brassicas	Nil
49	Gst rate on Lettuce (Lactuca sativa) and chicory (Cichorium spp)	Nil
50	Gst rate on Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots	Nil
51	Gst rate on Cucumbers and gherkins	Nil
52	Gst rate on Leguminous vegetables, shelled or unshelled	Nil
53	Gst rate on Other vegetables	Nil
54	Gst rate on Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Nil
55	Gst rate on Dried leguminous vegetables, shelled, whether or not skinned or split	Nil
56	Gst rate on Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content	Nil
Edible vegetables, roots and tubers(frozen or preserved state)		
57	Gst rate on Vegetables	5%

58	Gst rate on Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower	5%
59	Gst rate on Vegetables (provisionally preserved but unsuitable in that state for immediate consumption)	5%
60	Gst rate on Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content	5%
Edible fruit and nuts; peel of citrus fruit or melons		
60	Gst rate on Coconuts (fresh or dried, whether or not shelled or peeled)	Nil
61	Gst rate on Other nuts, fresh such as Almonds, Hazelnuts or filberts, walnuts, Chestnuts, Pistachios, Macadamia nuts, Kola nuts, Areca nuts.	Nil
62	Gst rate on Bananas, including plantains (fresh or dried)	Nil
63	Gst rate on Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens (fresh)	Nil
64	Gst rate on Citrus fruit, such as Oranges, Mandarins	Nil
65	Gst rate on Clementines, wilkings and similar citrus hybrids, Grapefruit including pomelos, Lemons (Fresh)	Nil
66	Gst rate on Grapes (Fresh)	Nil
67	Gst rate on Melons including watermelons) and papayas (Fresh)	Nil
68	Gst rate on Apples, pears and quinces (Fresh)	Nil
69	Gst rate on Apricots, cherries, peaches, plums and sloes (Fresh)	Nil
70	Gst rate on strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries (Fresh)	Nil
71	Gst rate on Fruits of the genus Vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (Fresh)	Nil
72	Gst rate on Custard-apple, Bore, Lichi (Fresh)	Nil
73	Gst rate on Peel of citrus fruit or melons (Fresh)	Nil
74	Gst rate on Dried areca nuts, whether or not shelled or peeled	5%
75	Gst rate on Fruit and nuts (frozen state or preserved)	5%
76	Gst rate on Peel of citrus fruit or melons (frozen state or preserved)	5%
77	Gst rate on Dry fruits and Brazil nuts	12%
78	Gst rate on cashew nut (fresh or dried)	5%
79	Gst rate on Almonds, Hazelnuts or filberts, walnuts, Chestnuts (dried)	12%
80	Gst rate on Pistachios, Macadamia nuts, Kola nuts (other than areca nuts) (dried) and Grapes (dried)	12%
81	Gst rate on raisins	5%
Coffee, tea, mate and spices		
82	Gst rate on Coffee beans (not roasted)	Nil
83	Gst rate on Unprocessed green leaves of tea	Nil
84	Gst rate on Ginger and Turmeric (Fresh)	Nil
85	Gst rate on Coffee	5%
86	Gst rate on Coffee husks and skins	5%
87	Gst rate on Coffee substitutes containing coffee in any proportion, other than coffee beans not roasted.	5%
88	Gst rate on Tea (other than unprocessed green leaves of tea)	5%
89	Gst rate on Maté (a bitter infusion of the leaves of a South American shrub)	5%
90	Gst rate on Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	5%
91	Gst rate on Vanilla	5%

92	Gst rate on Cinnamon and cinnamon-tree flowers	5%
93	Gst rate on Cloves	5%
94	Gst rate on Nutmeg, mace and cardamoms	5%
95	Gst rate on Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries (other than of seed quality)	5%
96	Gst rate on Ginger and turmeric (other than fresh)	5%
97	Gst rate on Saffron, thyme, bay leaves, curry and other spices.	5%
Products of milling industry; malt; starches; inulin; wheat gluten		
98	Gst rate on Aata, maida, besan (other than those put up in unit container and bearing a registered brand name)	Nil
99	Gst rate on Wheat or meslin flour	Nil
100	Gst rate on Cereal flours (maize , Rye, etc.)	Nil
101	Gst rate on Cereal groats, meal and pellets (other than those put up in unit container and bearing a registered brand name)	Nil
102	Gst rate on Flour of potatoes and Cereal grains hulled	Nil
103	Gst rate on Cereal groats, meal and pellets (put up in unit container and bearing a registered brand name)	5%
104	Gst rate on Cereal grains otherwise worked (for example rolled, flaked, pearled, sliced or kibbled)	5%
105	Gst rate on Germ of cereals, whole, rolled, flaked or ground (maize, oats)	5%
106	Gst rate on Meal, powder, flakes, granules and pellets of potatoes	5%
Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder (All goods of seed quality)		
107	Gst rate on Soya beans (whether or not broken)	Nil
108	Gst rate on Ground-nuts (not roasted or otherwise cooked, whether or not shelled or broken)	Nil
109	Gst rate on Linseed (whether or not broken)	Nil
110	Gst rate on Rape or colza seeds, Sunflower seeds (whether or not broken)	Nil
111	Gst rate on Other oil seeds and oleaginous fruits (Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds whether or not broken)	Nil
112	Gst rate on Mustard seeds , Safflower seeds, Melon seeds , Poppy seeds, Ajams, Mango kernel, Niger seed , Kokam (whether or not broken)	Nil
113	Gst rate on Seeds, fruit and spores of a kind used for sowing	Nil
114	Gst rate on Hop cones (fresh)	
115	Gst rate on Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose (fresh or chilled)	Nil
116	Gst rate on Locust beans, seaweeds and other algae, sugar beet and sugar cane (fresh or chilled)	Nil
117	Gst rate on Cereal straw and husks, unprepared , whether or not chopped, ground, pressed or in the form of pellets	Nil
118	Gst rate on Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	Nil
Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder (All goods other than of seed quality)		
119	Gst rate on Soya beans (whether or not broken)	5%

120	Gst rate on Ground-nuts (not roasted or otherwise cooked, whether or not shelled or broken)	5%
121	Gst rate on Copra	5%
122	Gst rate on Linseed, Sunflower seeds (whether or not broken)	5%
123	Gst rate on Rape or colza seeds (whether or not broken)	5%
124	Gst rate on Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds (whether or not broken)	5%
125	Gst rate on Ajams, Mango kernel, Niger seed, Kokam) (whether or not broken)	5%
126	Gst rate on Flour and meals of oil seeds or oleaginous fruits, other than those of mustard	5%
127	Gst rate on Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin	5%
128	Gst rate on Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered	5%
129	Gst rate on Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included	5%
130	Gst rate on Melon seeds, Poppy seeds	5%
131	Gst rate on Lac and Shellac	Nil
132	Gst rate on Natural gums, resins, gumresins and oleoresins (for example, balsams), other than lac and shellac.	5%
133	Gst rate on Compounded asafoetida commonly known as heeng	5%
134	Gst rate on Guar meal or guar gum refined split	5%
Lac; gums, resins and other vegetable saps and extracts (All goods not specified elsewhere)		
135	Gst rate on 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	18%
Vegetable plaiting materials; vegetable products, not elsewhere specified or included		
136	Gst rate on Betel leaves	Nil
137	Gst rate on Vegetable materials of a kind used primarily for plaiting (forexample, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	5%
138	Gst rate on Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, 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.	5%
139	Gst rate on Indian katha	18%
Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (Vegetable fats and oils)		
140	Gst rate on Soyabean oil and its fractions, whether or not refined, but not chemically modified	5%
141	Gst rate on Groundnut oil and its fractions, whether or not refined, but not chemically modified.	5%
142	Gst rate on Olive oil and its fractions, whether or not refined, but not chemically modified.	5%

143	Gst rate on Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading	5%
144	Gst rate on Palm oil and its fractions, whether or not refined, but not chemically modified	5%
145	Gst rate on Sunflowerseed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	5%
146	Gst rate on Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	5%
147	Gst rate on Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	5%
148	Gst rate on Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	5%
149	Gst rate on Vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether or not refined, but not further prepared	5%
150	Gst rate on Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading	5%
Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (Animal fats and oils)		
151	Gst rate on Pig fat (including lard) and poultry fat, other than that of heading	12%
152	Gst rate on Fats of bovine animals, sheep or goats, other than those of heading	12%
153	Gst rate on Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	12%
154	Gst rate on Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	12%
155	Gst rate on Wool grease and fatty substances derived therefrom (including lanolin).	12%
156	Gst rate on Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	12%
157	Gst rate on Animal fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether or not refined, but not further prepared	12%
158	Gst rate on Animal fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading	12%
159	Gst rate on inedible mixtures or preparations of Animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included.	12%
160	Gst rate on 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	18%
161	Gst rate on Glycerol, crude; glycerol waters and glycerol lyes	18%
162	Gst rate on Vegetable waxes, etc.	18%
163	Gst rate on Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	18%
Preparations of meat, of fish or of crustaceans, molluscs or other aquatic vertebrates		
164	Gst rate on Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	12%

165	Gst rate on Other prepared or preserved meat, meat offal or blood	12%
166	Gst rate on Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12%
167	Gst rate on Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	12%
168	Gst rate on Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	12%
Sugar and sugar confectionery		
169	Gst rate on Cane jaggery (gur) and Palmyra jaggery	Nil
170	Gst rate on Beet sugar, cane sugar, khandsari sugar	5%
171	Gst rate on Palmyra sugar	5%
172	Gst rate on Refined sugar containing added flavouring or colouring matter, sugar cubes	18%
173	Gst rate on lactose, maple syrup, glucose, dextrose, fructose, invert sugar, artificial honey, etc. (other than palmyra sugar)	18%
174	Gst rate on Sugar confectionery (excluding white chocolate and bubble / chewing gum)	18%
175	Gst rate on Molasses	28%
176	Gst rate on Chewing gum / bubble gum and white chocolate, not containing cocoa	28%
Cocoa and cocoa preparations		
177	Gst rate on Cocoa beans whole or broken, raw or roasted	5%
178	Gst rate on Cocoa shells, husks, skins and other cocoa waste	5%
179	Gst rate on Cocoa paste whether or not de-fatted	5%
180	Gst rate on Cocoa butter, fat and oil	28%
181	Gst rate on Cocoa powder, not containing added sugar or sweetening matter	28%
182	Gst rate on Chocolates and other food preparations containing cocoa	28%
Preparations of cereals, flour, starch or milk; pastrycooks' products		
183	Gst rate on 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	Nil
184	Gst rate on Pappad, by whatever name it is known, except when served for consumption	Nil
185	Gst rate on Bread (branded or otherwise), except when served for consumption and pizza bread	Nil
186	Gst rate on Mixes and doughs for the preparation of bread, pastry and other baker's wares	5%
187	Gst rate on Pizza bread	5%
188	Gst rate on Seviyan (vermicelli)	5%
189	Gst rate on Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	5%
190	Gst rate on Rusks, toasted bread and similar toasted products	5%
191	Gst rate on Preparations for infant use, put up for retail sale	18%
192	Gst rate on 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	18%
193	Gst rate on Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes	18%

194	Gst rate on Waffles and wafers other than coated with chocolate or containing chocolate	18%
195	Gst rate on Pastries and cakes	18%
196	Gst rate on 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	28%
197	Gst rate on Waffles and wafers coated with chocolate or containing chocolate	28%
Preparations of vegetables, fruits, nuts or other parts of plants		
198	Gst rate on Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	12%
199	Gst rate on Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	18%
200	Gst rate on Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. 3. 2003 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	18%
201	Gst rate on Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading	18%
202	Gst rate on Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading	18%
203	Gst rate on Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	18%
204	Gst rate on 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	12%
205	Gst rate on Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	18%
Preparations of vegetables, fruits, nuts or other parts of plants		
207	Gst rate on Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	12%
208	Gst rate on Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	18%
209	Gst rate on Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. 3. 2003 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	18%
210	Gst rate on Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading	18%
211	Gst rate on Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading	18%
212	Gst rate on Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	18%

213	Gst rate on 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	12%
214	Gst rate on Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	18%
Miscellaneous edible Preparations		
215	Gst rate on Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs,	Nil
216	Gst rate on Sweetmeats	5%
217	Gst rate on Roasted chicory	12%
218	Gst rate on Roasted coffee substitutes	12%
219	Gst rate on Extracts and essences thereof	12%
220	Gst rate on Yeasts and prepared baking powders	12%
221	Gst rate on Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi	12%
222	Gst rate on Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form	12%
223	Gst rate on 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.)	18%
224	Gst rate on Ketchup & Sauces [other than curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasonings], Mustard sauces	Nil
225	Gst rate on Soups and broths and preparations therefor; homogenised composite food preparations (Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasonings)	18%
226	Gst rate on Ice cream and other edible ice, whether or not containing cocoa	18%
227	Gst rate on 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; other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form	18%
228	Gst rate on 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)	28%
229	Gst rate on Mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, other sauces and preparations therefor	28%
230	Gst rate on Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugarsyrups 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	28%
231	Gst rate on Pan masala	28%
Beverages, spirit and vinegar		

232	Gst rate on Water (other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container)	Nil
233	Gst rate on Non-alcoholic Toddy, Neera	Nil
234	Gst rate on Tender coconut water put up in unit container and bearing a registered brand name	Nil
235	Gst rate on Ice and snow	5%
236	Gst rate on Soya milk drinks	12%
237	Gst rate on Fruit pulp or fruit juice based drinks	12%
238	Gst rate on Tender coconut water put up in unit container and bearing a registered brand name	12%
239	Gst rate on Beverages containing milk	12%
240	Gst rate on Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured.	18%
241	Gst rate on Ethyl alcohol and other spirits, denatured, of any strength.	18%
242	Gst rate on Vinegar and substitutes for vinegar obtained from acetic acid.	18%
243	Gst rate on Other non-alcoholic beverages	
244	Gst rate on Aerated waters, containing added sugar or other sweetening matter or flavoured	28%
Residues and waste from the food industries; prepared animal fodder		
245	Gst rate on Aquatic feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake	5%
246	Gst rate on Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	5%
247	Gst rate on 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	5%
248	Gst rate on Wine lees; argol. [Lees refers to deposits of dead yeast or residual yeast and other particles that precipitate, or are carried by the action of "fining", to the bottom of a vat of wine after fermentation and aging. Argol –tartar obtained from wine fermentation]	5%
Tobacco and manufactured tobacco substitutes		
249	Gst rate on Tobacco leaves (under reverse charge)	5%
250	Gst rate on All goods not specified elsewhere, other than biris	5%
Salt; sulphur; earths and stone; plastering materials, lime and cement		
251	Gst rate on Common salt, by whatever name it is known, including iodized and other fortified salts, sendha namak [rock salt], kala namak	Nil
252	Gst rate on Salt other than common salt	5%
253	Gst rate on Unroasted iron pyrites.	5%
254	Gst rate on Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	5%
255	Gst rate on Natural graphite	5%
256	Gst rate on Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter	5%
257	Gst rate on 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.	5%
258	Gst rate on Kaolin and other kaolinic clays, whether or not calcined.	5%

259	Gst rate on Other clays, andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	5%
260	Gst rate on Chalk	5%
261	Gst rate on Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	5%
262	Gst rate on Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined	5%
263	Gst rate on 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	5%
264	Gst rate on Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heattreated.	5%
265	Gst rate on Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%
266	Gst rate on Ecaussine and other calcareous monumental or building stone; alabaster (other than marble Marble and travertine)	5%
267	Gst rate on 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.	5%
268	Gst rate on 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 whether or not it treated. incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones whether or not it treated	5%
269	Gst rate on 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.	5%
270	Gst rate on dolomite, Not calcined or sintered	5%
271	Gst rate on Natural magnesium carbonate (magnesite); fused magnesia; deadburned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure	5%
272	Gst rate on Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	5%
273	Gst rate on Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	5%
274	Gst rate on Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	5%
275	Gst rate on Asbestos	5%
276	Gst rate on Mica, including splitting; mica waste.	5%
277	Gst rate on 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.	5%
278	Gst rate on 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	5%
279	Gst rate on Feldspar; leucite, nepheline and nepheline syenite; fluorspar	5%

280	Gst rate on Mineral substances not elsewhere specified or included.	5%
281	Gst rate on Marble and travertine blocks	12%
282	Gst rate on Granite blocks	12%
283	Gst rate on Sulphur recovered as by-product in refining of crude oil	18%
284	Gst rate on Marble and travertine, other than blocks	28%
285	Gst rate on Granite, other than blocks	28%
286	Gst rate on Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	28%
287	Gst rate on Ores, slag and ash	
Ores, slag and Ash		
288	Gst rate on Iron ores and concentrates, including roasted iron pyrites	5%
289	Gst rate on Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	5%
290	Gst rate on Copper ores and concentrates	5%
291	Gst rate on Nickel ores and concentrates	5%
292	Gst rate on Cobalt ores and concentrates	5%
293	Gst rate on Aluminium ores and concentrates	5%
294	Gst rate on Aluminium ores and concentrates	5%
295	Gst rate on Zinc ores and concentrates	5%
296	Gst rate on Tin ores and concentrates	5%
297	Gst rate on Chromium ores and concentrates	5%
298	Gst rate on Tungsten ores and concentrates.	5%
299	Gst rate on Uranium or thorium ores and concentrates.	5%
300	Gst rate on Molybdenum ores and concentrates.	5%
301	Gst rate on Titanium ores and concentrates	5%
302	Gst rate on Niobium, tantalum, vanadium or zirconium ores and concentrates.	5%
303	Gst rate on Precious metal ores and concentrates.	5%
304	Gst rate on Other ores and concentrates	5%
305	Gst rate on Granulated slag (slag sand) from the manufacture of iron or steel	5%
306	Gst rate on Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	18%
307	Gst rate on Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds	18%
308	Gst rate on Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	18%
Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes		
309	Gst rate on Coal; briquettes, ovoids and similar solid fuels manufactured from	5%
310	Gst rate on Lignite, whether or not agglomerated, excluding jet	5%
311	Gst rate on Peat (including peat litter), whether or not agglomerated	5%
312	Gst rate on Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5%
313	Gst rate on Tar distilled from coal, from lignite or from peat	5%
314	Gst rate on Tar distilled from coal, from lignite or from peat	5%

315	Gst rate on 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.	5%
316	Gst rate on Coal gas, water gas, Bio gas, producer gas and similar gases, other than petroleum gases and other gaseous Hydrocarbons	5%
317	Gst rate on Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the nonaromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene	18%
318	Gst rate on Pitch and pitch coke, obtained from coal tar or from other mineral tars	18%
319	Gst rate on Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS], such as Superior kerosene Oil (SKO), Fuel oil, Base oil, Jute batching oil and textile oil, Lubricating oil, Waste oil (other than petrol, Diesel and ATF, not in GST)	18%
320	Gst rate on Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than 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,]	18%
321	Gst rate on Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	18%
322	Gst rate on Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	18%
323	Gst rate on Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	18%
324	Gst rate on Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	18%
Inorganic Chemicals		
325	Gst rate on Thorium oxalate	5%
326	Gst rate on Enriched KBF ₄ (enriched potassium fluoborate)	5%
327	Gst rate on Enriched elemental boron	5%
328	Gst rate on Nuclear fuel	5%
329	Gst rate on Nuclear grade sodium	5%
330	Gst rate on Heavy water and other nuclear fuels	5%
331	Gst rate on Compressed air	5%
332	Gst rate on Medicinal grade hydrogen peroxide	12%
333	Gst rate on Anaesthetics	12%
334	Gst rate on Potassium Iodate	12%
335	Gst rate on Iodine	12%

336	Gst rate on 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	12%
337	Gst rate on Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	Nil
338	Gst rate on Steam	12%
339	Gst rate on Fluorine, chlorine, bromine and iodine	18%
340	Gst rate on Sulphur, sublimed or precipitated; colloidal sulphur	18%
341	Gst rate on Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	18%
342	Gst rate on Hydrogen, rare gases and other nonmetals	18%
343	Gst rate on Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; Mercury	18%
344	Gst rate on Hydrogen chloride (hydrochloric acid); chloro sulphuric acid.	18%
345	Gst rate on Sulphuric acid; oleum	18%
346	Gst rate on Nitric acid; sulphonitric acids	18%
347	Gst rate on Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	18%
348	Gst rate on Oxides of boron; boric acids.	18%
349	Gst rate on Other inorganic acids and other inorganic oxygen compounds of non-metals	18%
350	Gst rate on Halides and halide oxides of non-metals.	18%
351	Gst rate on Sulphides of non-metals; commercial phosphorus trisulphide.	18%
352	Gst rate on Ammonia, anhydrous or in aqueous solution	18%
353	Gst rate on Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	18%
354	Gst rate on Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	18%
355	Gst rate on Zinc oxide; zinc peroxide	18%
356	Gst rate on Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide	18%
357	Gst rate on Chromium oxides and hydroxides.	18%
358	Gst rate on Manganese oxides	18%
359	Gst rate on Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ .	18%
360	Gst rate on Cobalt oxides and hydroxides; commercial cobalt	18%
361	Gst rate on Titanium oxides.	18%
362	Gst rate on Lead oxides; red lead and orange lead.	18%
363	Gst rate on Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and Peroxides	18%
364	Gst rate on Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	18%
365	Gst rate on Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides	18%
366	Gst rate on Hypochlorites; commercial calcium hypochlorite, chlorites; Hypobromites	18%
367	Gst rate on Chlorates and perchlorates; bromates and perbromates; iodates and periodates	18%

368	Gst rate on Sulphides; polysulphides, whether or not chemically defined	18%
369	Gst rate on Dithionites and sulphoxylates.	18%
370	Gst rate on Sulphites; thiosulphates	18%
371	Gst rate on Sulphates; alums; peroxosulphates (persulphates)	18%
372	Gst rate on Nitrites; nitrates.	18%
373	Gst rate on Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	18%
374	Gst rate on Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	18%
375	Gst rate on Cyanides, cyanide oxides and complex cyanides	18%
376	Gst rate on Silicates; commercial alkali metal silicates.	18%
377	Gst rate on Borates; peroxoborates (perborates).	18%
378	Gst rate on Salts of oxometallic or peroxometallic acids.	18%
379	Gst rate on Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides	18%
380	Gst rate on Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	18%
381	Gst rate on Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these Products.	18%
382	Gst rate on Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	18%
383	Gst rate on Hydrogen peroxide, whether or not solidified with urea	18%
384	Gst rate on Phosphides, whether or not chemically defined, excluding ferrophosphorus	18%
385	Gst rate on Carbides, whether or not chemically defined	18%
386	Gst rate on Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined	18%
387	Gst rate on Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams	18%
Organic Chemicals		
388	Gst rate on Gibberellic acid	12%
389	Gst rate on Acyclic hydrocarbons	18%
390	Gst rate on Cyclic hydrocarbons	18%
391	Gst rate on Halogenated derivatives of Hydrocarbons	18%
392	Gst rate on Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not Halogenated	18%
393	Gst rate on Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	18%
394	Gst rate on Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	18%
395	Gst rate on Phenols; phenol-alcohols.	18%
396	Gst rate on Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols	18%
397	Gst rate on Ethers, ether-alcohols, ether-phenols, etheralcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	18%

398	Gst rate on Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18%
399	Gst rate on Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	18%
400	Gst rate on Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; Paraformaldehyde	18%
401	Gst rate on Halogenated, sulphonated, nitrated or nitrosated derivatives	18%
402	Gst rate on Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18%
403	Gst rate on Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated	18%
404	Gst rate on Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	18%
405	Gst rate on Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	18%
406	Gst rate on Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	18%
407	Gst rate on Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	18%
408	Gst rate on Aminefunction compounds.	18%
409	Gst rate on Oxygenfunction aminocompounds.	18%
410	Gst rate on Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	18%
411	Gst rate on Carboxyamidefunction compounds; amide-function compounds of carbonic acid	18%
412	Gst rate on Carboxyimidefunction compounds (including saccharin and its salts) and imine-function compounds	18%
413	Gst rate on Nitrilefunction compounds.	18%
414	Gst rate on Diazo-, azo- or azoxycompounds hydrazine or of Hydroxylamine.	18%
415	Gst rate on Compounds with other nitrogen function.	18%
416	Gst rate on Organosulphur compounds.	18%
417	Gst rate on Other organo-inorganic compounds.	18%
418	Gst rate on Heterocyclic compounds with oxygen heteroatom(s) only	18%
419	Gst rate on Heterocyclic compounds with nitrogen heteroatom(s) only	18%
420	Gst rate on Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	18%
421	Gst rate on Sulphonamides	18%
422	Gst rate on Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	18%
423	Gst rate on Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	18%
424	Gst rate on Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	18%

Pharmaceutical products		
425	Gst rate on Human Blood and its components	Nil
426	Gst rate on All types of contraceptives	Nil
427	Gst rate on Animal or Human Blood Vaccines	5%
428	Gst rate on Diagnostic kits for detection of all types of hepatitis	5%
429	Gst rate on Desferrioxamine injection or deferiprone	5%
430	Gst rate on Cyclosporin and Insulin	5%
431	Gst rate on Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name	5%
432	Gst rate on Oral re-hydration salts	5%
433	Gst rate on Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 3 or List 4 appended to the notification No.12/2012-Customs, dated the 17th March, 2012, dated the 17th March, 2012	5%
434	Gst rate on Formulations manufactured from the bulk drugs specified in List 1 of notification No.12/2012-Central Excise, dated the 17th March, 2012, dated the 17th March, 2012.	5%
435	Gst rate on Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	12%
436	Gst rate on Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of microorganisms (excluding yeasts) and similar products	12%
437	Gst rate on Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments.	12%
438	Gst rate on Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Biochemic systems medicaments, put up for retail sale	12%
439	Gst rate on Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up	12%
440	Gst rate on Pharmaceutical goods specified in Note 4 to this Chapter such as Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or denatal adhesion barriers, whether or not absorbable, etc., Waste pharmaceuticals [other than Contraceptives]	12%
441	Gst rate on Nicotine polacrilex gum	18%
Fertilisers		

442	Gst rate on Organic manure, other than put up in unit containers and bearing a brand name	Nil
443	Gst rate on Fertilisers, other than those which are clearly not to be used as fertilizers	12%
444	Gst rate on All goods which are clearly not to be used as fertilisers	18%
Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks		
445	Gst rate on Wattle extract, quebracho extract, chestnut extract	5%
446	Gst rate on Enzymatic preparations for pretanning	5%
447	Gst rate on Fountain pen ink	12%
448	Gst rate on Ball pen ink	12%
449	Gst rate on Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	18%
450	Gst rate on Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning Substances	18%
451	Gst rate on 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.	18%
452	Gst rate on 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 chemically defined	18%
453	Gst rate on Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	18%
454	Gst rate on 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	18%
455	Gst rate on 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	18%
456	Gst rate on Prepared driers	18%
457	Gst rate on Pigments (including metallic powders and flakes) dispersed in nonaqueous 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	18%
458	Gst rate on Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	18%
459	Gst rate on Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers	28%
460	Gst rate on Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	28%
461	Gst rate on 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	28%
462	Gst rate on Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; nonrefractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	28%

Essential oils and resinoids perfumery, cosmetic or toilet Preparations		
463	Gst rate on Kumkum, Bindi, Sindur, Alta, Kajal [other than kajal pencil sticks]	Nil
464	Gst rate on Tooth powder	12%
465	Gst rate on Agarbatti	5%
466	Gst rate on Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases.	18%
467	Gst rate on Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [including Fractionated / deterpenated mentha oil (DTMO), Dementholised oil (DMO), Spearmint oil, Mentha piperita Oil]	12%
468	Gst rate on Hair oil and Kajal pencil sticks	18%
469	Gst rate on Dentrifices - Toothpaste	18%
470	Gst rate on Perfumes and toilet waters	28%
471	Gst rate on Beauty or makeup preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations	28%
472	Gst rate on 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]	28%
473	Gst rate on 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)	28%
474	Gst rate on 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	28%
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		
475	Gst rate on Sulphonated castor oil, fish oil or sperm oil	5%
476	Gst rate on Candles, tapers and the like	12%
477	Gst rate on Soap; organic surfaceactive products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap	18%
478	Gst rate on Artificial waxes and prepared waxes	18%
479	Gst rate on 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	28%

480	Gst rate on Organic surfaceactive agents (other than soap); surfaceactive preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap	28%
481	Gst rate on 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	28%
482	Gst rate on Artificial waxes and prepared waxes	28%
483	Gst rate on 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)	28%
484	Gst rate on 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)	18%
Aluminoidal substances; modified starches; glues; enzymes		
485	Gst rate on Casein, caseinates and other casein derivatives; casein glues	18%
486	Gst rate on Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives	18%
487	Gst rate on Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal Origin	18%
488	Gst rate on Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein	18%
489	Gst rate on Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	18%
490	Gst rate on Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	18%
491	Gst rate on Enzymes, prepared enzymes	18%
Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		
492	Gst rate on Handmade safety matches	5%
493	Gst rate on Propellant powders	18%
494	Gst rate on Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	18%
495	Gst rate on Matches	18%
496	Gst rate on Prepared explosives, other than propellant powders; such as Industrial explosives	28%
497	Gst rate on Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	28%

498	Gst rate on 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.	28%
Photographic or cinematographic goods		
499	Gst rate on Photographic plates and film for x-ray for medical use	12%
500	Gst rate on Photographic plates and films including cinematographic film; 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.	12%
501	Gst rate on 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 Instant print film, Cinematographic film (other than for xray for Medical use)	18%
502	Gst rate on Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, Unexposed.	18%
503	Gst rate on Photographic paper, paperboard and textiles, sensitised, unexposed	18%
504	Gst rate on Photographic plates, film, paper, paperboard and textiles, exposed but not developed	18%
505	Gst rate on Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track	18%
506	Gst rate on Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured	18%
Miscellaneous chemical products		
507	Gst rate on Municipal waste, sewage sludge, clinical waste	Nil
508	Gst rate on Silicon wafers	12%
509	Gst rate on Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures	18%
510	Gst rate on Activated carbon; activated natural mineral products; animal black, including spent animal black	18%
511	Gst rate on Tall oil, whether or not refined	18%
512	Gst rate on Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates	18%
513	Gst rate on 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 paracymene; pine oil containing alphaterpineol as the main constituent	18%
514	Gst rate on Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	18%
515	Gst rate on 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	18%

516	Gst rate on Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plant-growth regulators, disinfectants and similar products	18%
517	Gst rate on 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	18%
518	Gst rate on 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	18%
519	Gst rate on Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; antioxidising preparations and other compound stabilisers for rubber or plastics; such as Vulcanizing agents for rubber	18%
520	Gst rate on Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	18%
521	Gst rate on Refractory cements, mortars, concretes and similar compositions	18%
522	Gst rate on Mixed alkylbenzenes and mixed alkylnaphthalenes	18%
523	Gst rate on 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.	18%
524	Gst rate on Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	18%
525	Gst rate on Diagnostics or laboratory reagents, etc	12%
526	Gst rate on Industrial monobolic fatty acids, acid oils from refining; industrial fatty alcohols	18%
527	Gst rate on 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 5010), 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]	18%
528	Gst rate on Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge	18%
529	Gst rate on Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals	18%
530	Gst rate on 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.	28%
531	Gst rate on Preparations and charges for fireextinguishers; charged fire-extinguishing grenades	28%
532	Gst rate on Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish Removers	28%
533	Gst rate on 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	28%
534	Gst rate on Antifreezing preparations and prepared de-icing fluids	28%

Plastics and articles thereof		
535	Gst rate on Plastic bangles	Nil
536	Gst rate on Feeding bottles	12%
537	Gst rate on Primary polymers [all goods falling under 3901 to 3913]	18%
538	Gst rate on Ion exchangers based on primary polymers	18%
539	Gst rate on Waste, parings and scrap, of plastics	18%
540	Gst rate on All goods including canes of plastics	18%
541	Gst rate on Tubes, pipes and hoses, and fittings therefor, of plastics	18%
542	Gst rate on Self-adhesive plates, sheets, film, foil, etc. of plastics	18%
543	Gst rate on Self-adhesive plates, sheets, film, foil, etc. of plastics	18%
544	Gst rate on Articles for conveyance or packing of goods, etc. of plastics	18%
545	Gst rate on Tableware, kitchenware, other household articles and Hygiene or toilet articles, of plastics	18%
546	Gst rate on Builder's wares of plastics, not elsewhere specified (like reservoirs, vats, shutters, containers, doors and windows and their frames, thresholds, blinds)	18%
547	Gst rate on PVC Belt Conveyor	18%
548	Gst rate on Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics	28%
549	Gst rate on Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics	28%
550	Gst rate on 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	28%
Rubber and articles thereof		
551	Gst rate on Condoms and contraceptives	Nil
552	Gst rate on Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	5%
553	Gst rate on Toy balloons made of natural rubber latex	5%
554	Gst rate on Pneumatic tyres or inner tubes, of rubber, of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle Rickshaws	5%
555	Gst rate on Latex Rubber Thread	12%
556	Gst rate on Surgical rubber gloves or medical examination rubber gloves	12%
557	Gst rate on Nipples of feeding bottles	12%
558	Gst rate on 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), Isobuteneisoprene (butyl) rubber (IIR), Ethylene-propyleneNon-conjugated diene rubber (EPDM)	18%
559	Gst rate on Reclaimed rubber in primary forms or in plates, sheets or strip	18%
560	Gst rate on Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	18%
561	Gst rate on Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	18%
562	Gst rate on Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	18%
563	Gst rate on Vulcanised rubber thread and cord, other than latex rubber thread.	18%
564	Gst rate on Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	18%

565	Gst rate on Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	18%
566	Gst rate on Conveyor or transmission belts or belting, of vulcanised Rubber	18%
567	Gst rate on 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]	18%
568	Gst rate on Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard	18%
569	Gst rate on Erasers	18%
570	Gst rate on 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.]	18%
571	Gst rate on Retreaded or used tyres and flaps	28%
572	Gst rate on Inner tubes of rubber (other than of a kind used on/in bicycles, cycle - rickshaws and three wheeled powered cycle rickshaws)	28%
573	Gst rate on 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)	28%
574	Gst rate on Hard rubber and articles of Hard Rubber (including printers rollers and textile rollers and cyclostyling rollers)	28%
Raw Hides and Skins (other than Fur skins) and Leather		
575	Gst rate on Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchmentdressed or further prepared), whether or not dehaired or split	5%
576	Gst rate on Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split.	5%
577	Gst rate on Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchmentdressed or further prepared), whether or not dehaired or split.	5%
578	Gst rate on Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	5%
579	Gst rate on Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further Prepared.	5%
580	Gst rate on Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split,	12%
581	Gst rate on Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split	12%
582	Gst rate on Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split	12%
583	Gst rate on Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	12%

584	Gst rate on Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	12%
Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)		
585	Gst rate on Gloves specially designed for use in sports	12%
586	Gst rate on Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	28%
587	Gst rate on Trunks, suitcases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottlecases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	18%
588	Gst rate on Articles of apparel and clothing accessories, of leather or of composition leather	28%
589	Gst rate on Other articles of leather or of composition leather.	28%
590	Gst rate on Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	28%
Furskin and artificial fur; manufacturers thereof		
591	Gst rate on 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	18%
592	Gst rate on 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	18%
593	Gst rate on Artificial fur; Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods.	18%
594	Gst rate on Articles of apparel, clothing accessories and other articles of furskin	28%
595	Gst rate on Articles of artificial fur.	28%
Wood and articles of wood, wood charcoal		
596	Gst rate on Firewood or fuel wood	Nil
597	Gst rate on Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Nil
598	Gst rate on Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5%
599	Gst rate on 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 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	12%
600	Gst rate on Wood wool; wood flour	12%
601	Gst rate on Railway or tramway sleepers (cross-ties) of wood	12%

602	Gst rate on The following goods(Cement Bonded, Jute Particle Board, Rice Husk Board, Particle Board, Glass-fibre Reinforced Gypsum Board, Sisal-fibre Boards, Bagasse Board; and Cotton Stalk Particle Board, Particle/fibre board manufactured from agricultural crop residues)	12%
603	Gst rate on 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.	12%
604	Gst rate on Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	12%
605	Gst rate on Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	12%
606	Gst rate on Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood	12%
607	Gst rate on 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 othersimilar 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]	12%
608	Gst rate on Wood in the rough	18%
609	Gst rate on Wood sawn or chipped	18%
610	Gst rate on All goods [other than for match splints]	18%
611	Gst rate on Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any ofits edges or faces, whether or not planed, sanded or End- ointed	18%
612	Gst rate on Resin bonded bamboo mat board, with or without veneer in between	18%
613	Gst rate on Bamboo flooring tiles	18%
614	Gst rate on Tableware and Kitchenware of wood	18%
615	Gst rate on 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,	28%
616	Gst rate on Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances,	28%
617	Gst rate on Plywood, veneered panels and similar laminated wood	28%
618	Gst rate on Densified wood, in blocks, plates, strips, or profile shapes	28%
619	Gst rate on Wooden frames for paintings, photographs, mirrors or similar objects	28%
620	Gst rate on Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and Shakes	28%
621	Gst rate on Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware.	28%
Cork and articles of cork		
622	Gst rate on Natural cork, raw or simply prepared	12%
623	Gst rate on Waste cork; crushed, granulated or ground cork	18%

624	Gst rate on Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers	18%
625	Gst rate on Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	18%
626	Gst rate on Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	18%
Manufactures of straw, of esparto or of other plaiting materials; Basket-ware and wickerwork		
627	Gst rate on Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for such as of Bamboo, of rattan, of Other Vegetable materials example, mats matting, screens) of vegetables materials	12%
628	Gst rate on Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah.	12%
Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		
629	Gst rate on Mechanical wood pulp.	12%
630	Gst rate on Chemical wood pulp, dissolving grades.	12%
631	Gst rate on Chemical wood pulp, soda or sulphate, other than dissolving grades.	12%
632	Gst rate on Chemical wood pulp, sulphite, other than dissolving grades.	12%
633	Gst rate on Wood pulp obtained by a combination of mechanical and chemical pulping processes	12%
634	Gst rate on Pulp of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	12%
635	Gst rate on Recovered (waste and scrap) paper or paperboard	12%
Paper and paperboard; articles of paper pulp, of paper or of paperboard		
636	Gst rate on Judicial, Nonjudicial 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, loose or in book form	Nil
637	Gst rate on Newsprint, in rolls or sheets	5%
638	Gst rate on Uncoated paper and paperboard, uncoated kraft paper, greaseproof paper, glassine paper, composite paper etc.	12%
639	Gst rate on Aseptic packaging paper	12%
640	Gst rate on Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks	12%
641	Gst rate on Cartons, boxes and cases of corrugated paper or paper board	12%
642	Gst rate on Exercise book, graph book, & laboratory note book	12%
643	Gst rate on Kites	5%
644	Gst rate on Paper pulp moulded trays	12%
645	Gst rate on Braille paper	5%
646	Gst rate on Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	12%

647	Gst rate on 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, whether or not creped, crinkled, embossed, perforated, surfacecoloured, surfacedecorated or printed, in rolls or sheets.	18%
648	Gst rate on Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets.	18%
649	Gst rate on 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.	18%
650	Gst rate on Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surfacecoloured, surfacedecorated or printed, in rolls or rectangular (including square) sheets, of any size	18%
651	Gst rate on Filter blocks, slabs and plates, of paper pulp.	18%
652	Gst rate on Cigarette paper, whether or not cut to size or in the form of booklets or tube	18%
653	Gst rate on Carbon paper, self-copy paper and other copying or transfer papers , duplicator stencils and offset plates, of paper, whether or not put up in boxes	18%
654	Gst rate on Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks].	18%
655	Gst rate on Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues,towels, table cloths,erviettes,napkins for babies, tampons,bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres.	18%
656	Gst rate on Paper or paperboard labels of all kinds, whether or not printed.	18%
657	Gst rate on Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	18%
658	Gst rate on 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 tray)	18%
659	Gst rate on Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [including Albums for samples or for Collections].	12%
660	Gst rate on Wall paper and similar wall coverings	28%
Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans		
661	Gst rate on Braille books and newspaper, periodicals & journals, maps, atlas, chart & globe	Nil
662	Gst rate on Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	Nil
663	Gst rate on Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, Printed	Nil

664	Gst rate on Brochures, leaflets and similar printed matter, whether or not in single sheets	5%
665	Gst rate on Children's picture, drawing or colouring books.	Nil
666	Gst rate on Music, printed or in manuscript, whether or not bound or illustrated.	12%
667	Gst rate on 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	12%
668	Gst rate on 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; stampimpressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	12%
669	Gst rate on Transfers (decalcomanias)	12%
670	Gst rate on Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or Trimmings	12%
671	Gst rate on Calendars of any kind, printed, including calendar blocks.	12%
672	Gst rate on Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.	12%
Headgear and parts thereof		
673	Gst rate on Safety headgear such as helmets	18%
674	Gst rate on Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	18%
675	Gst rate on 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.	18%
676	Gst rate on All goods not specified elsewhere [other than helmets, textile head gears]	18%
677	Gst rate on Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	18%
678	Gst rate on Hatshapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. 4. 6503 – Blank	18%
679	Gst rate on Other headgear, whether or not lined or trimmed.	18%
680	Gst rate on Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	18%
Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, ridingcrops and parts thereof		
681	Gst rate on Umbrellas and sun umbrellas (including walkingstick umbrellas, garden umbrellas and similar umbrellas)	12%
682	Gst rate on Walkingsticks, seat-sticks, whips, riding-crops and the like.	12%
683	Gst rate on Parts, trimmings and accessories of articles	12%
Prepared feathers and down and articles made of feather or of down - artificial flowers; articles of human hair		
684	Gst rate on Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof	12%

685	Gst rate on Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	28%
686	Gst rate on 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	Nil
687	Gst rate on 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.	28%
Articles of stone, plaster, cement, asbestos, mica or similar material		
688	Gst rate on Sand lime bricks	12%
689	Gst rate on Fly ash bricks	12%
690	Gst rate on 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	18%
691	Gst rate on 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	18%
692	Gst rate on Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials	18%
693	Gst rate on Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials	18%
694	Gst rate on Setts, curbstones and flagstones, of natural stone (except slate)	28%
695	Gst rate on Worked monumental or building stone (except slate) and articles thereof; mosaic cubes and the like, of natural stone (including slate), whether 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	28%
696	Gst rate on Worked slate and articles of slate or of agglomerated slate	28%
697	Gst rate on Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	28%
698	Gst rate on 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	28%
699	Gst rate on Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented.	28%
700	Gst rate on 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	28%
701	Gst rate on 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	28%

702	Gst rate on 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	28%
703	Gst rate on Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	28%
704	Gst rate on Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or Included	
Ceramic products		
705	Gst rate on Earthen pot and clay lamps	Nil
706	Gst rate on Building bricks	5%
707	Gst rate on Bricks of fossil meals or similar siliceous earths	5%
708	Gst rate on Earthen or roofing tiles	5%
709	Gst rate on Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	18%
710	Gst rate on Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	18%
711	Gst rate on Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps].	18%
712	Gst rate on Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	28%
713	Gst rate on 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	28%
714	Gst rate on Ceramic flooring blocks, support or filler tiles and the like	28%
715	Gst rate on Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	28%
716	Gst rate on Ceramic pipes, conduits, guttering and pipe fittings	18%
717	Gst rate on Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	28%
718	Gst rate on Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing	28%
719	Gst rate on 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	28%
720	Gst rate on Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	28%
721	Gst rate on Statuettes and other ornamental ceramic articles	28%
722	Gst rate on Other ceramic articles	28%
Glass and glassware		
723	Gst rate on Bangles (except those made from precious metals)	Nil
724	Gst rate on Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	12%
725	Gst rate on Glasses for corrective spectacles	12%
726	Gst rate on Cullet and other waste and scrap of glass; glass in the mass	18%

727	Gst rate on Glass in balls (other than microspheres) rods or tubes, unworked	18%
728	Gst rate on 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	18%
729	Gst rate on Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes	18%
730	Gst rate on Clock or watch glasses and similar glasses, glasses for noncorrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	18%
731	Gst rate on Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	18%
732	Gst rate on Glass beads, imitation pearls, imitation precious or semiprecious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter	18%
733	Gst rate on Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	18%
734	Gst rate on Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or nonreflecting layer, but not otherwise worked	28%
735	Gst rate on Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	28%
736	Gst rate on Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or nonreflecting layer, but not otherwise worked.	28%
737	Gst rate on Safety glass, consisting of toughened (tempered) or laminated glass.	28%
738	Gst rate on Multiple-walled insulating units of glass.	28%
739	Gst rate on Glass mirrors, whether or not framed, including rear-view mirrors.	28%
740	Gst rate on Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	28%
741	Gst rate on Signalling glassware and optical elements of glass, not optically worked	28%
742	Gst rate on 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; multicellular or foam glass in blocks, panels, plates, shells or similar Forms	28%
743	Gst rate on Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns].	28%
Iron and steel		
744	Gst rate on Pig iron and spiegeleisen in pigs, blocks or other primary forms	18%
745	Gst rate on Ferroalloys.	18%
746	Gst rate on Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	18%
747	Gst rate on Ferrous waste and scrap; remelting scrap ingots of iron or steel.	18%
748	Gst rate on Granules and powders, of pig iron, spiegeleisen, iron or steel	18%

749	Gst rate on Iron and non-alloy steel in ingots or other primary forms	18%
750	Gst rate on Semifinished products of iron or non-alloy steel.	18%
751	Gst rate on Flatrolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	18%
752	Gst rate on Flatrolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (coldreduced), not clad, plated or coated	18%
753	Gst rate on Flatrolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	18%
754	Gst rate on Flatrolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	18%
755	Gst rate on Flatrolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	18%
756	Gst rate on Bars and rods, hot-rolled, in irregularly wound coils, of iron or nonalloy steel	18%
757	Gst rate on Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hotextruded, but including those twisted after rolling	18%
758	Gst rate on Other bars and rods of iron or non-alloy steel	18%
759	Gst rate on Angles, shapes and sections of iron or non-alloy steel.	18%
760	Gst rate on Wire of iron or non-alloy steel.	18%
761	Gst rate on Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	18%
762	Gst rate on Flatrolled products of stainless steel, of a width of 600 mm or more.	18%
763	Gst rate on Flatrolled products of stainless steel, of a width of less than 600 mm not further worked than hotrolled	18%
764	Gst rate on Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	18%
765	Gst rate on Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	18%
766	Gst rate on Wire of stainless steel	18%
767	Gst rate on Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	18%
768	Gst rate on Flatrolled products of other alloy steel, of a width of 600 mm or more of silicon electrical steel	18%
769	Gst rate on Flatrolled products of other alloy steel, of a width of less than 600 mm	18%
770	Gst rate on Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	18%
771	Gst rate on Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or nonalloy Steel.	18%
772	Gst rate on Wire of other alloy steel	18%
Articles of iron or steel		
773	Gst rate on Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	12%
774	Gst rate on Animal shoe nails	12%
775	Gst rate on Utensils	12%
776	Gst rate on Sewing needles	12%

777	Gst rate on Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	12%
778	Gst rate on Table or kitchen or other household articles of iron & steel	12%
779	Gst rate on 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.	18%
780	Gst rate on 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	18%
781	Gst rate on Tubes, pipes and hollow profiles, of cast iron	18%
782	Gst rate on Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	18%
783	Gst rate on 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	18%
784	Gst rate on Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	18%
785	Gst rate on Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	18%
786	Gst rate on 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]	18%
787	Gst rate on 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	18%
788	Gst rate on 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	18%
789	Gst rate on Chain and parts thereof, of iron or steel	18%
790	Gst rate on Containers for compressed or liquefied gas, of iron or steel.	18%
791	Gst rate on Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	18%
792	Gst rate on 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.	18%
793	Gst rate on Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	18%
794	Gst rate on Anchors, grapnels and parts thereof, of iron or steel	18%
795	Gst rate on 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	18%

796	Gst rate on Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotterpins, washers (including spring washers) and similar articles, of iron or Steel.	18%
797	Gst rate on Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos 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	18%
798	Gst rate on Springs and leaves for springs, of iron and steel	18%
799	Gst rate on LPG stoves	18%
800	Gst rate on iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	18%
801	Gst rate on 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	18%
802	Gst rate on 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	18%
803	Gst rate on 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	28%
804	Gst rate on 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 motordriven fan or blower, and parts thereof, of iron or steel	28%
805	Gst rate on Sanitary ware and parts thereof of iron and steel	28%
Copper and articles thereof		
806	Gst rate on Utensils	12%
807	Gst rate on Table or kitchen or other household articles of copper	12%
808	Gst rate on Copper mattes; cement copper (precipitated copper).	18%
809	Gst rate on Unrefined copper; copper anodes for electrolytic refining.	18%
810	Gst rate on Refined copper and copper alloys, unwrought.	18%
811	Gst rate on Copper waste and scrap	18%
812	Gst rate on Master alloys of copper.	18%
813	Gst rate on Copper powders and flakes.	18%
814	Gst rate on Copper bars, rods and profiles	18%
815	Gst rate on Copper wire	18%
816	Gst rate on Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm	18%
817	Gst rate on Copper foils	18%
818	Gst rate on Copper tubes and pipes	18%
819	Gst rate on Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	18%
820	Gst rate on Stranded wires and cables	18%

821	Gst rate on 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	18%
822	Gst rate on All goods other than utensils i.e. sanitary ware and parts thereof of copper	28%
823	Gst rate on Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings	28%
Nickel and articles thereof		
824	Gst rate on Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	18%
825	Gst rate on Unwrought nickel.	18%
826	Gst rate on Nickel waste and scrap.	18%
827	Gst rate on Nickel powders and flakes.	18%
828	Gst rate on Nickel bars, rods, profiles and wire	18%
829	Gst rate on Nickel plates, sheets, strip and foil.	18%
830	Gst rate on Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	18%
831	Gst rate on Other articles of nickel; such as cloth, grill and netting, of nickel Wire, Electroplating anodes of nickel, Blanks ordinarily used for manufacturing tubes & pipes of nickel, Nickel screen, Other articles of nickel and nickel alloy	18%
Aluminium and articles thereof		
832	Gst rate on Utensils	12%
833	Gst rate on Table or kitchen or other household articles of aluminium	12%
834	Gst rate on Aluminium alloys; such as Ingots Billets, Wire-bars, Wire-rods	18%
835	Gst rate on Aluminium waste and scrap	18%
836	Gst rate on Aluminium powders and flakes	18%
837	Gst rate on Aluminium bars, rods and profiles.	18%
838	Gst rate on Aluminium wire	18%
839	Gst rate on Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	18%
840	Gst rate on Aluminium tubes and pipes	18%
841	Gst rate on Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	18%
842	Gst rate on 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.	18%
843	Gst rate on 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 heatinsulated, but not fitted with mechanical or thermal equipment	18%
844	Gst rate on Aluminium casks, drums, cans, boxes, etc	18%
845	Gst rate on Aluminium containers for compressed or liquefied gas	18%
846	Gst rate on Stranded wires and cables	18%

847	Gst rate on 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.	18%
848	Gst rate on 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.	18%
849	Gst rate on Doors, windows and their frames and thresholds for doors	28%
850	Gst rate on All goods other than utensils i.e. sanitary ware and parts thereof	28%
Lead and articles thereof		
851	Gst rate on Unwrought lead.	18%
852	Gst rate on Lead waste and scrap	18%
853	Gst rate on Lead plates, sheets, strip and foil; lead powders and flakes.	18%
854	Gst rate on Other articles of lead (including sanitary fixtures and Indian lead seals)	18%
Zinc and articles thereof		
855	Gst rate on Unwrought zinc.	18%
856	Gst rate on Zinc waste and scrap	18%
857	Gst rate on Zinc dust, powders and flakes.	18%
858	Gst rate on Zinc dust, powders and flakes.	18%
859	Gst rate on Zinc plates, sheets, strip and foil.	18%
860	Gst rate on Other articles of zinc including sanitary fixtures	18%
Tin and articles thereof		
861	Gst rate on Unwrought tin	18%
862	Gst rate on Tin waste and scrap.	18%
863	Gst rate on Tin bars, rods, profiles and wire]	18%
864	Gst rate on Other articles of tin	18%
Other base metals; cermet; articles thereof		
865	Gst rate on Other base metals, such as Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, rhenium and thallium, and cermet, including their waste scrap [other than Articles of other base metals and articles of Cermet	18%
866	Gst rate on Articles of other base metals and articles of cermet (other than waste and scrap)	18%
Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal		
867	Gst rate on Agricultural implements manually operated or animal driven	Nil
868	Gst rate on 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	Nil
869	Gst rate on Pencil sharpeners and blades thereof	12%
870	Gst rate on Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades thereof	12%
871	Gst rate on Paper knives	12%
872	Gst rate on Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipecutters, bolt croppers, perforating punches and similar hand tools.	18%

873	Gst rate on Handoperated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	18%
874	Gst rate on 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	18%
875	Gst rate on Interchangeable 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	18%
876	Gst rate on Knives and cutting blades, for machines or for mechanical appliances	18%
877	Gst rate on Plates, sticks, tips and the like for tools, unmounted, of cermets	18%
878	Gst rate on Handoperated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	18%
879	Gst rate on Scissors, tailors' shears and similar shears, and blades therefor	18%
880	Gst rate on Spoons, forks, ladles, skimmers, cakeservers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	12%
881	Gst rate on Razors and razor blades (including razor blade blanks in strips)	28%
882	Gst rate on 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	28%
Miscellaneous articles of base metal		
883	Gst rate on 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	18%
884	Gst rate on Bells, gongs	18%
885	Gst rate on Flexible tubing of base metal	18%
886	Gst rate on 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	18%
887	Gst rate on 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 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	18%
888	Gst rate on 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	28%
889	Gst rate on Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strongrooms, cash or deed boxes and the like, of base metal.	28%
890	Gst rate on 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	28%

891	Gst rate on 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	28%
892	Gst rate on Clasps, frames with clasps, buckles, buckleclasps, 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.	18%
893	Gst rate on Signplates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base Metal	28%
Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		
894	Gst rate on Handloom	Nil
895	Gst rate on Hand pumps and parts thereof	5%
896	Gst rate on Solar water heater and system	5%
897	Gst rate on Renewable energy devices & spare parts for their manufacture (Bio-gas plant, Solar power based devices, Solar power generating System, Wind mills and wind operated electricity Generator, Waste to energy plants/devices, Solar lantern/solar Lamp, Ocean waves/tidal waves energy devices/plants)	5%
898	Gst rate on Nuclear fuel elements	12%
899	Gst rate on 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	12%
900	Gst rate on Bicycle pumps, hand pumps etc.	12%
901	Gst rate on Milking machines and dairy machinery	12%
902	Gst rate on Sewing machines	12%
903	Gst rate on Composting Machines	12%
904	Gst rate on Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	18%
905	Gst rate on Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	18%
906	Gst rate on Central heating boilers	18%
907	Gst rate on Auxiliary plant for use with boilers	18%
908	Gst rate on 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	18%
909	Gst rate on Steam turbines and other vapour turbines	18%
910	Gst rate on Hydraulic turbines, water wheels, and regulators therefor	18%
911	Gst rate on Turbo-jets, turbopropellers and other gas turbines – turbojets	18%
912	Gst rate on 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]	18%
913	Gst rate on Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	18%
914	Gst rate on Industrial or laboratory furnaces and ovens, including incinerators, nonelectric.	18%
915	Gst rate on Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	18%

916	Gst rate on Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	18%
917	Gst rate on Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	18%
918	Gst rate on . Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	18%
919	Gst rate on Parts suitable for use solely or principally with the machinery and Ball bearing, Roller Bearings, Parts & related Accessories	18%
920	Gst rate on Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	18%
921	Gst rate on 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	18%
922	Gst rate on Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	18%
923	Gst rate on Bookbinding machinery, including booksewing machines	18%
924	Gst rate on Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	18%
925	Gst rate on Machinery, apparatus and equipment for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	18%
926	Gst rate on Printing machinery used for printing by means of plates, cylinders ; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	18%
927	Gst rate on Machines for extruding, drawing, texturing or cutting man-made textile materials	18%
928	Gst rate on 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	18%
929	Gst rate on Weaving machines (looms)	18%
930	Gst rate on Knitting machines, stitchbonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	18%
931	Gst rate on dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines	18%
932	Gst rate on spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery Needles	18%
933	Gst rate on 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	18%
934	Gst rate on Machinery 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.	18%
935	Gst rate on Braille typewriters, electric or nonelectric	5%

936	Gst rate on 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	18%
937	Gst rate on 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	18%
938	Gst rate on Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter	18%
939	Gst rate on Spark-ignition reciprocating or rotary internal combustion piston engine	28%
940	Gst rate on Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	28%
941	Gst rate on Parts suitable for use solely or principally with the engines	28%
942	Gst rate on Pumps for dispensing fuel or lubricants of the type used in filling stations or garages Fuel, lubricating or cooling medium pumps for internal combustion piston engines internal combustion piston engines	28%
943	Gst rate on Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	28%
944	Gst rate on 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	28%
945	Gst rate on Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines	28%
946	Gst rate on Storage water heaters, non-electric Pressure vessels, reactors, columns or towers or chemical storage tanks Glass lined Equipment and Auto claves other than for cooking or heating food, not elsewhere specified or Included Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated Water	28%
947	Gst rate on Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control and Apparatus for rapid heating of semiconductor devices , apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus	28%
948	Gst rate on Dish washing machines, household	28%
949	Gst rate on Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weight of all kinds	18%
950	Gst rate on Fire extinguishers	28%
951	Gst rate on Fork-lift trucks; other works trucks fitted with lifting or handling equipment	28%
952	Gst rate on Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	28%
953	Gst rate on Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	28%
954	Gst rate on Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pileextractors; snowploughs and snowblowers	28%

955	Gst rate on Printer, photo copying, fax machines, ink cartridges	18%
956	Gst rate on Household or laundrytype washing machines, including machines which both wash and dry	28%
957	Gst rate on Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencilsharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or nonelectric]	18%
958	Gst rate on . Automatic goods vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines	28%
959	Gst rate on Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter	28%
960	Gst rate on Passenger boarding bridges of a kind used in airports	28%
961	Gst rate on 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)	28%
962	Gst rate on 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	28%
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		
963	Gst rate on Renewable energy devices & spare parts for their manufacture (Bio-gas plant, Solar power based devices, Solar power generating System, Wind mills and wind operated electricity Generator, Waste to energy plants/devices, Solar lantern/solar Lamp, Ocean waves/tidal waves energy devices/plants	5%
964	Gst rate on Telephones for cellular networks or for other wireless networks and parts for their manufacture	12%
965	Gst rate on Electric motors and generators (excluding generating sets)	18%
966	Gst rate on Electric generating sets and rotary converters	18%
967	Gst rate on Parts suitable for use solely or principally with the machines	18%
968	Gst rate on Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electro- agnetic lifting heads.	18%
969	Gst rate on 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	18%
970	Gst rate on 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 apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	18%
971	Gst rate on Telephone sets; 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	18%
972	Gst rate on Microphones and stands therefor.	18%

973	Gst rate on Discs, tapes, solid-state nonvolatile 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 disc	18%
974	Gst rate on Electrical capacitors	18%
975	Gst rate on Electrical resistors.	18%
976	Gst rate on Printed Circuits	18%
977	Gst rate on 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	18%
978	Gst rate on Parts suitable for use solely or principally with the apparatus	18%
979	Gst rate on 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)	18%
980	Gst rate on Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices; including photo voltaic cells, whether or not assembled in modules or made up into panels; lightemitting diodes (led); mounted piezoelectric crystals";	18%
981	Gst rate on Electronic integrated circuits	18%
982	Gst rate on Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	18%
983	Gst rate on Electrical insulators of any material	18%
984	Gst rate on 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.	18%
985	Gst rate on Static converters (for example, rectifiers) and inductors	18%
986	Gst rate on Primary cells and primary batteries	28%
987	Gst rate on Electric accumulators, including separators therefor, whether or not rectangular (including square)	28%
988	Gst rate on Vacuum cleaners	28%
989	Gst rate on Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners	28%
990	Gst rate on Shavers, hair clippers and hair-removing appliances, with selfcontained electric motor	28%
991	Gst rate on 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	28%
992	Gst rate on Electrical lighting or signalling equipment windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	28%
993	Gst rate on Portable electric lamps designed to function by their own source of energy dry batteries, accumulators, magnetos), other than lighting equipment	28%
994	Gst rate on Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors	28%

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995	Gst rate on . ISDN System, ISDN Terminal Adaptor, X 25 Pads	28%
996	Gst rate on Single loudspeakers, mounted in their enclosures, Audio-frequency electric amplifiers	28%
997	Gst rate on Sound recording or reproducing apparatus	28%
998	Gst rate on Video recording or reproducing apparatus, whether or not incorporating a video tuner	18%
999	Gst rate on Parts and accessories suitable for use solely or principally with the apparatus	28%
1000	Gst rate on 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	18%
1001	Gst rate on Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	28%
1002	Gst rate on Reception apparatus for radiobroadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	28%
1003	Gst rate on 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	18%
1004	Gst rate on Parts suitable for use solely or principally with the apparatus	28%
1005	Gst rate on Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields	28%
1006	Gst rate on Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms)	28%
1007	Gst rate on 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	28%
1008	Gst rate on Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus electric control or the distribution of electric control or the distribution of electricity, including those incorporating instruments or apparatus numerical control apparatus, other than switching apparatus	28%
1009	Gst rate on Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arclamps	18%
1010	Gst rate on Electrical machines and apparatus having individual functions, not specified or included elsewhere	28%
1011	Gst rate on Insulated wire, cable All goods	18%
1012	Gst rate on Brushes(arc lamp carbon and battery carbon)	28%
1013	Gst rate on Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for the purposes of assembly, other than insulators electrical conduit tubing and joints therefor, of base metal lined with insulating Material	28%
fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds		
1014	Gst rate on Rail locomotives powered from an external source of electricity or by electric Accumulators	5%

1015	Gst rate on Other rail locomotives; locomotive tenders; such as Dieselelectric locomotives, Steam locomotives and tenders thereof.	5%
1016	Gst rate on Selfpropelled railway or tramway coaches, vans and trucks	5%
1017	Gst rate on Railway or tramway maintenance or service vehicles, whether or not selfpropelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	5%
1018	Gst rate on Railway or tramway passenger coaches, not selfpropelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not selfpropelled	5%
1019	Gst rate on Railway or tramway goods vans and wagons, not self-propelled.	5%
1020	Gst rate on Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bisselbogies, axles and wheels, and parts thereof.	5%
1021	Gst rate on Railway or tramway track fixtures and fittings; (including electro-mechanical mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	5%
1022	Gst rate on Refrigerated containers	18%
1023	Gst rate on Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of Transport	18%
Vehicles other than railway or tramway rollingstocks, and parts and accessories thereof		
1024	Gst rate on Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	5%
1025	Gst rate on Tractors (except road tractors for semitrailers of engine capacity more than 1800 cc)	12%
1026	Gst rate on Electrically operated vehicles, including two and three wheeled electric motor vehicles	12%
1027	Gst rate on Bicycles and other cycles (including delivery tricycles), not motorised	12%
1028	Gst rate on Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised	12%
1029	Gst rate on Self-loading or selfunloading trailers for agricultural purposes	12%
1030	Gst rate on Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	12%
1031	Gst rate on Cars for physically handicapped persons	18%
1032	Gst rate on Cars for physically handicapped persons	18%
1033	Gst rate on Motor vehicles for the transport of ten or more persons, including the driver.	28%
1034	Gst rate on Motor cars and other motor vehicles principally designed for the transport of persons including station wagons and racing cars [other than Cars for physically handicapped persons]	28%
1035	Gst rate on Motor vehicles for the transport of goods [other than Refrigerated motor vehicles].	28%
1036	Gst rate on 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)	28%
1037	Gst rate on Chassis fitted with engines, for the motor vehicles	28%
1038	Gst rate on Bodies (including cabs), for the motor vehicles	28%
1039	Gst rate on Parts and accessories of the motor vehicles	18%

1040	Gst rate on 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.	28%
1041	Gst rate on Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	28%
1042	Gst rate on Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; side-cars	28%
1043	Gst rate on Parts and accessories of vehicles	28%
1044	Gst rate on Baby carriages and parts thereof	18%
1045	Gst rate on Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or selfunloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]	28%
Aircraft; spacecraft and parts thereof		
1046	Gst rate on Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Nil
1047	Gst rate on Parts of goods (Spacecraft (including satellites) and suborbital and spacecraft launch vehicles)	Nil
1048	Gst rate on Other aircraft (for example, helicopters, aeroplanes), other than those for personal use	5%
1049	Gst rate on Parts of goods (helicopters, aeroplanes), other than those for personal use)	5%
1050	Gst rate on Balloons and dirigibles, gliders and other non-powered aircraft	18%
1051	Gst rate on Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof	18%
1052	Gst rate on Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof	18%
1053	Gst rate on Aircrafts for personal use	28%
Ships, boats and floating structures		
1054	Gst rate on Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	5%
1055	Gst rate on Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	5%
1056	Gst rate on Tugs and pusher craft.	5%
1057	Gst rate on Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	5%
1058	Gst rate on Other vessels, including warships and lifeboats other than rowing boats	5%
1059	Gst rate on Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	5%
1060	Gst rate on Vessels and other floating structures for breaking up	18%
1061	Gst rate on Yachts and other vessels for pleasure or sports; rowing boats and canoes including floating structure used for casinos etc	28%
Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		
1062	Gst rate on Hearing aids	Nil
1063	Gst rate on Coronary stents and coronary stent systems for use with cardiac catheters	5%

1064	Gst rate on Artificial kidney	5%
1065	Gst rate on Disposable sterilized dialyzer or microbarrier of artificial kidney	5%
1066	Gst rate on Parts of the following goods, namely (Crutches, Wheel Chairs, Walking Frames, Tricycles, Brailers and Artificial limbs)	5%
1067	Gst rate on Assistive devices, rehabilitation aids and other goods for disabled, specified in List 32 appended to notification No.12/2012- Customs, dated the 17th March, 2012	5%
1068	Gst rate on Spectacle lenses, contact lens	12%
1069	Gst rate on Blood glucose monitoring system (Glucometer) and test strips	12%
1070	Gst rate on Patent Ductus Arteriosus	12%
1071	Gst rate on Mathematical calculating instruments and pantographs	12%
1072	Gst rate on Drawing instruments, Other drawing and marking out instruments	12%
1073	Gst rate on Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sighttesting instruments	12%
1074	Gst rate on Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	12%
1075	Gst rate on breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	12%
1076	Gst rate on Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	5%
1077	Gst rate on Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other Xray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light	12%
1078	Gst rate on Optical fibres and optical fibre bundles; optical fibre cables; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	18%
1079	Gst rate on 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.	12%
1080	Gst rate on Frames and mountings for spectacles, goggles or the like, and parts thereof	18%
1081	Gst rate on Spectacles, and the like, corrective, protective or other and goggles, corrective	12%
1082	Gst rate on Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, Plastics).	18%
1083	Gst rate on Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	18%
1084	Gst rate on 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	18%

1085	Gst rate on 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 apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	18%
1086	Gst rate on Gas, liquid or electricity supply or production meters, including calibrating meters Therefor.	18%
1087	Gst rate on Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, stroboscopes	18%
1088	Gst rate on Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation	18%
1089	Gst rate on Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	18%
1090	Gst rate on Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus	18%
1091	Gst rate on Goggles (other than corrective)	28%
1092	Gst rate on Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radioastronomy.	28%
1093	Gst rate on Photographic (other than cinematographic) cameras; photographic, flashlight apparatus and flashbulbs other than discharge lamps	28%
1094	Gst rate on Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	28%
1095	Gst rate on Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	28%
1096	Gst rate on Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	28%
1097	Gst rate on Compound optical microscopes, including those for photomicrography cinemotomography or microprojection.	28%
1098	Gst rate on Microscopes other than optical microscopes; diffraction apparatus	28%
1099	Gst rate on 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.	28%
1100	Gst rate on Direction finding compasses; other navigational instruments and Appliances	28%
1101	Gst rate on Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	28%
1102	Gst rate on Balances of a sensitivity of 5 cg or better, with or without weights.	18%
1103	Gst rate on 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	18%

1104	Gst rate on 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	28%
1105	Gst rate on Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	28%
Clocks and watches and parts thereof		
1106	Gst rate on Braille watches	12%
1107	Gst rate on Clocks with watch movements	18%
1108	Gst rate on Other clocks	18%
1109	Gst rate on Clock movements, complete and Assembled.	18%
1110	Gst rate on Other clock parts].	18%
1111	Gst rate on Wristwatches, pocketwatches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	5%
1112	Gst rate on Wristwatches, pocketwatches and other watches, including stop watches	5%
1113	Gst rate on Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	28%
1114	Gst rate on 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, timerecorders)	28%
1115	Gst rate on Time switches with clock or watch movement or with synchronous Motor	28%
1116	Gst rate on Watch movements, complete and assembled	28%
1117	Gst rate on Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	28%
1118	Gst rate on Watch cases and parts thereof	28%
1119	Gst rate on Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	28%
1120	Gst rate on Watch straps, watch bands and watch bracelets, and parts thereof	28%
1121	Gst rate on Other watch parts	28%
Musical instruments; parts and accessories of such articles		
1122	Gst rate on Indigenous handmade musical instruments	Nil
1123	Gst rate on Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments	28%
1124	Gst rate on Other string musical instruments (for example, guitars, violins, harps).	28%
1125	Gst rate on Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	28%
1126	Gst rate on Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	28%
1127	Gst rate on Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	28%

1128	Gst rate on 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	28%
1129	Gst rate on 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	28%
Arms and ammunition, parts and accessories thereof		
1130	Gst rate on Military weapons other than revolvers, pistols	
1131	Gst rate on Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzleloading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing captive-bolt humane killers, line-throwing Guns) blank ammunition,	
1132	Gst rate on Other arms (for example, spring, air or gas guns and pistols, truncheons),	
1133	Gst rate on Parts and accessories of articles	
1134	Gst rate on 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	
1135	Gst rate on Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	
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		
1136	Gst rate on Kerosene pressure lantern	5%
1137	Gst rate on Parts of kerosene pressure lanterns including gas mantles	5%
1138	Gst rate on Hurricane lanterns, Kerosene lamp/ lantern, petromax, glass chimney, accessories & components thereof	12%
1139	Gst rate on LED lights or fixtures including LED lamps	12%
1140	Gst rate on LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)	12%
1141	Gst rate on Coir products [except coir mattresses]	5%
1142	Gst rate on Products wholly made of quilted textile materials	12%
1143	Gst rate on 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	18%
1144	Gst rate on Coir mattresses, cotton pillows, mattress and quilts	18%
1145	Gst rate on Prefabricated buildings.	18%
1146	Gst rate on Seats, whether or not convertible into beds, and parts thereof.	28%
1147	Gst rate on Other furniture and parts thereof	18%
1148	Gst rate on 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.	28%
1149	Gst rate on Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	28%

Toys, games and sports requisites; parts and accessories thereof		
1150	Gst rate on Sports goods other than articles and equipments for general physical exercise	12%
1151	Gst rate on Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic	12%
1152	Gst rate on Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, etc.	12%
1153	Gst rate on Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)	18%
1154	Gst rate on Video games consoles and Machines	12%
1155	Gst rate on Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	28%
1156	Gst rate on 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	18%
1157	Gst rate on Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries].	28%
Miscellaneous manufactured articles		
1158	Gst rate on Slate pencils and chalk sticks	Nil
1159	Gst rate on Slates	Nil
1160	Gst rate on Broomsticks and Muddhas made of sarkanda, phool bahari jhadoo	Nil
1161	Gst rate on Combs, hair pins	12%
1162	Gst rate on Pens (other than Fountain pens, stylograph pens)	12%
1163	Gst rate on Pencils, crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk	12%
1164	Gst rate on Sanitary towels, tampons, sanitary napkins, clinical diapers	12%
1165	Gst rate on Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks	18%
1166	Gst rate on Brushes (including brushes constituting parts of machines, appliances or vehicles), handoperated 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)	18%
1167	Gst rate on Hand sieves and hand riddles	18%
1168	Gst rate on Travel sets for personal toilet, sewing or shoe or clothes cleaning	18%
1169	Gst rate on Slide fasteners and parts thereof.	18%
1170	Gst rate on Fountain pens, stylograph pens and other pens	18%
1171	Gst rate on Boards, with writing or drawing surface, whether or not framed	18%
1172	Gst rate on 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	18%
1173	Gst rate on Monopods, bipods, tripods and similar articles.	18%
1174	Gst rate on 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)	28%
1175	Gst rate on 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 and articles of unhardened gelatin	28%

1176	Gst rate on 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	28%
1177	Gst rate on Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	28%
1178	Gst rate on Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	28%
1179	Gst rate on Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	28%
1180	Gst rate on Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	28%
1181	Gst rate on Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing.	28%
Works of art, collectors' piece and antiques		
1182	Gst rate on Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than handpainted or handdecorated manufactured articles; collages and similar decorative plaques.	12%
1183	Gst rate on Original engravings, prints and lithographs.	12%
1184	Gst rate on Original sculptures and statuary, in any material.	12%
1185	Gst rate on Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused	5%
1186	Gst rate on Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5%
1187	Gst rate on Antiques of an age exceeding one hundred years	12%
Project imports, laboratory chemicals, passengers' baggage, personal importation, ship stores		
1188	Gst rate on Passenger baggage	Nil
1189	Gst rate on 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.	5%
1190	Gst rate on Other Drugs and medicines intended for personal use.	12%
1191	Gst rate on All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and 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.	18%
1192	Gst rate on Laboratory chemicals	18%
1193	Gst rate on All dutiable articles intended for personal use	28%