

Key GST Changes and Rate Rationalisation

Recommendations of 56th GST Council Meeting



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Rate Change in Goods

1. FOOD SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	401	Ultra-High Temperature (UHT) milk	5	Nil
2	406	Chena or paneer, pre-packaged and labelled	5	Nil
3	1905	Pizza bread	5	Nil
4	1905 or 2106	Khakhra, chapathi or roti	5	Nil
5	2106	Paratha, parotta and other Indian breads by any name called	18	Nil
6	0402 91 10, 0402 99 20	Condensed milk	12	5
7	405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	12	5
8	406	Cheese	12	5
9	801	Brazil nuts, dried, whether or not Shelled or Peeled	12	5
10	802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachos, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts]	12	5
11	804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried	12	5
12	805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried	12	5
13	813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind]	12	5
14	1108	Starches; inulin	12	5
15	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	12	5
16	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	12	5
17	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	12	5

18	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	12	5
19	1505	Wool grease and fatty substances derived therefrom (including lanolin)	12	5
20	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	12	5
21	1516	Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	12	5
22	1517	Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	12	5
23	1518	Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	12	5
24	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	12	5
25	1602	Other prepared or preserved meat, meat offal, blood or insects	12	5
26	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12	5
27	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	12	5
28	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	12	5
29	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)	12	5
30	1704	Sugar boiled confectionery	12	5

31	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	12	5
32	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)	12	5
33	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	12	5
34	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	12	5
35	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	12	5
36	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	12	5
37	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	12	5
38	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	12	5
39	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	12	5
40	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	12	5
41	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	12	5
42	2009 89 90	Tender coconut water, pre-packaged and labelled	12	5
43	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	12	5

44	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	12	5
45	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings	12	5
46	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters	12	5
47	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled	12	5
48	2106 90 91	Diabetic foods	12	5
49	2201	Drinking water packed in 20 litre bottles	12	5
50	2202 99 10	Soya milk drinks	12	5
51	2202 99 20	Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]	12	5
52	2202 99 30	Beverages containing milk	12	5
53	1107	Malt, whether or not roasted	18	5
54	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products [other than tamarind kernel powder]	18	5
55	1517 10	All goods i.e. Margarine, Linxyn	18	5
56	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	18	5
57	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	18	5
58	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	18	5
59	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]	18	5

60	1704	Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak and sugar boiled confectionery]	18	5
61	1804	Cocoa butter, fat and oil	18	5
62	1805	Cocoa powder, not containing added sugar or sweetening matter	18	5
63	1806	Chocolates and other food preparations containing cocoa	18	5
64	1901	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included	18	5
65	1904	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes	18	5
66	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	18	5
67	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	18	5
68	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	18	5
69	2104	Soups and broths and preparations therefor; homogenised composite food preparations	18	5
70	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	18	5
71	2106	Food preparations not elsewhere specified or included	18	5
72	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	18	5
73	2202 99	Plant-based milk drinks, ready for direct consumption as beverages	18	5

74	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	18	5
75	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	18	5
76	2202 91 00, 2202 99	Other non-alcoholic beverages	18	40
77	2106 90 20	*Pan masala	28	40
78	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured	28	40
79	2202 99 90	Caffeinated Beverages	28	40
80	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice	28	40

2. TOBACCO

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	1404 90 10	Bidi wrapper leaves (tendu)	18	5
2	1404 90 50	Indian katha	18	5
3	2403	*Bidi	28	18
4	2401	*Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	28	40
5	2402	*Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	28	40
6	2403	*Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences	28	40
7	2404 11 00	*Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion	28	40
8	2404 19 00	*Products containing tobacco or nicotine substitutes and intended for inhalation without combustion	28	40

3. AGRICULTURE SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	8408	Fixed Speed Diesel Engines of power not exceeding 15HP	12	5

2	8414 20 20	Other hand pumps	12	5
3	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers	12	5
4	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers	12	5
5	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]	12	5
6	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof	12	5
7	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof	12	5
8	8479	Composting Machines	12	5
9	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	12	5
10	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes	12	5
11	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	12	5

4. FERTILIZER SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	2807	Sulphuric acid	18	5
2	2808	Nitric acid	18	5
3	2814	Ammonia	18	5
4	29 or 380893	Gibberellic acid	12	5

5	3808	<p>The following bio-pesticides, namely:</p> <ol style="list-style-type: none"> 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon 	12	5
6	28 or 38	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	12	5
7	4011	Rear tractor tyres and rear tractor tyre tubes	18	5
8	4011 70 00	Tyre for tractors	18	5
9	4013 90 49	Tube for tractor tyres	18	5
10	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	18	5
11	8413 81 90	Hydraulic Pumps for Tractors	18	5
12	8708	<p>Following parts of tractors namely:</p> <p>a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle</p>	18	5
13	8708 10 10	Bumpers and parts thereof for tractors	18	5
14	8708 30 00	Brakes assembly and its parts thereof for tractors	18	5
15	8708 40 00	Gear boxes and parts thereof for tractors	18	5
16	8708 50 00	Transaxles and its parts thereof for tractors	18	5
17	8708 70 00	Road wheels and parts and accessories thereof for tractors	18	5
18	870800	Radiator assembly for tractors and parts thereof; Cooling system for tractor engine and parts thereof	18	5
19	8708 92 00	Silencer assembly for tractors and parts thereof	18	5

20	8708 93 00	Clutch assembly and its parts thereof for tractors	18	5
21	8708 94 00	Steering wheels and its parts thereof for tractor	18	5
22	8708 99 00	Hydraulic and its parts thereof for tractors	18	5
23	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractorsll	18	5

5. COAL

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5	18
2	2702	Lignite, whether or not agglomerated, excluding jet	5	18
3	2703	Peat (including peat litter), whether or not agglomerated	5	18

6. RENEWABLE ENERGY

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	7321 or 8516	Solar cookers	12	5
2	8419 12	Solar water heater and system	12	5
3	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels.	12	5
4	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology	12	5

7. TEXTILE SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	12	5

2	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	12	5
3	5508	Sewing thread of manmade staple fibres	12	5
4	5509, 5510, 5511	Yarn of manmade staple fibres	12	5
5	5601	Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods)	12	5
6	5602	Felt, whether or not impregnate, coated, covered or laminated	12	5
7	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	12	5
8	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	12	5
9	5605	Metallised yarn, whether or not gimped, being textile yarn or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal [other than-(i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yan known by any name in trade parlance]	12	5
10	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	12	5
11	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics [other than jute twine, coir cordage or ropes]	12	5
12	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	12	5
13	5701	Carpets and other textile floor coverings, knotted, whether or not made up	12	5
14	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand- woven rugs	12	5
15	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up	12	5

16	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	12	5
17	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom	12	5
18	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	12	5
19	5803	Gauze, other than narrow fabrics of heading 5806	12	5
20	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	12	5
21	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	12	5
22	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	12	5
23	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]	12	5
24	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders	12	5
25	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like	12	5
26	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	12	5
27	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	12	5
28	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	12	5

29	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	12	5
30	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	12	5
31	5905	Textile wall coverings	12	5
32	5906	Rubberised textile fabrics, other than those of heading 5902	12	5
33	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	12	5
34	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	12	5
35	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	12	5
36	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	12	5
37	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles	12	5
38	6501	Textile caps	12	5
39	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	12	5

40	9404	Products wholly made of quilted textile material not exceeding Rs. 2500 per piece	12	5
41	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 2500 per piece	5	5
42	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece	5	5
43	63 (other than 63053200, 63053300, 6309)	Other made up textile articles, sets of sale value not exceeding Rs. 2500 per piece	5	5
44	9404	Cotton quilts of sale value not exceeding Rs. 2500 per piece	5	5
45	5402, 5404, 5406	All goods	18	5
46	5403, 5405, 5406	All goods	18	5
47	5501, 5502	Synthetic or artificial filament tow	18	5
48	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	18	5
49	5505	Waste of manmade fibres	18	5
50	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece	12	18
51	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece	12	18
52	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than Worn clothing and other worn articles; rags]	12	18
53	9404	Cotton quilts of sale value exceeding Rs. 2500 per piece	12	18
54	9404	Products wholly made of quilted textile material exceeding Rs. 2500 per piece	12	18

8. HEALTH SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	30	1 Agalsidase Beta	5	NIL
		2 Imiglucerase	5	NIL
		3 Eptacog alfa activated recombinant coagulation factor VIIa	5	NIL
	30	1 Onasemnogene abeparvovec	12	NIL
		2 Asciminib	12	NIL
		3 Mepolizumab	12	NIL
		4 Pegylated Liposomal Irinotecan	12	NIL

		5 Daratumumab	12	NIL
		6 Daratumumab subcutaneous	12	NIL
		7 Teclistamab	12	NIL
		8 Amivantamab	12	NIL
		9 Alectinib	12	NIL
		10 Risdiplam	12	NIL
		11 Obinutuzumab	12	NIL
		12 Polatuzumab vedotin	12	NIL
		13 Entrectinib	12	NIL
		14 Atezolizumab	12	NIL
		15 Spesolimab	12	NIL
		16 Velaglycerase Alpha	12	NIL
		17 Agalsidase Alfa	12	NIL
		18 Rurioctocog Alpha Pegol	12	NIL
		19 Idursulphatase	12	NIL
		20 Alglucosidase Alfa	12	NIL
		21 Laronidase	12	NIL
		22 Olipudase Alfa	12	NIL
		23 Tepotinib	12	NIL
		24 Avelumab	12	NIL
		25 Emicizumab	12	NIL
		26 Belumosudil	12	NIL
		27 Miglustat	12	NIL
		28 Velmanase Alfa	12	NIL
		29 Alirocumab	12	NIL
		30 Evolocumab	12	NIL
		31 Cystamine Bitartrate	12	NIL
		32 CI-Inhibitor injection	12	NIL
		33 Inclisiran	12	NIL
2	28	Anaesthetics	12	5
3	28	Potassium Iodate	12	5
4	28	Steam	12	5
5	2801 20	Iodine	12	5
6	2804 40 10	Medical grade oxygen	12	5
7	2847	Medicinal grade hydrogen peroxide	12	5

8	30	<p>All Drugs and medicines including:</p> <p>(i) Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI</p> <p>(ii) Brentuximab Vedotin</p> <p>(iii) Ocrelizumab</p> <p>(iv) Pertuzumab</p> <p>(v) Pertuzumab + trastuzumab</p> <p>(vi) Faricimab</p>	12	5
9	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	12	5
10	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of microorganisms (excluding yeasts) and similar products	12	5
11	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Biochemic systems medicaments	12	5
12	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale	12	5
13	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	12	5
14	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives and Ostomy appliances]	12	5

15	3822	All diagnostic kits and reagents	12	5
16	4015	Surgical rubber gloves or medical examination rubber gloves	12	5
17	90 or any otherChapter	Blood glucose monitoring system (Glucometer) and test strips	12	5
18	90 or any otherChapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	12	5
19	9004	Spectacles and goggles for correcting vision	12	5
20	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	12	5
21	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	12	5
22	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	12	5
23	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light	12	5
24	9804	Other Drugs and medicines intended for personal use	12	5
25	9025	Thermometers for medical, surgical, dental or veterinary usage	18	5
26	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.	18	5

9. EDUCATION

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	4016	Erasers	5	NIL
2	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	12	NIL
3	8214	Pencil sharpeners	12	NIL
4	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk	12	NIL
5	4820	Exercise book, graph book, & laboratory note book and notebooks	12	NIL
6	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes	12	5

10. COMMON MAN ITEMS				
S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	33061010	Tooth powder	12	5
2	3406	Candles, tapers and the like	12	5
3	3605 00 10	All goods-safety matches	12	5
4	3926	Feeding bottles	12	5
5	4014	Nipples of feeding bottles	12	5
6	4202 22 20	Hand bags and shopping bags, of cotton	12	5
7	4202 22 30	Hand bags and shopping bags, of jute	12	5
8	4419	Tableware and Kitchenware of wood	12	5
9	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	12	5
10	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	12	5
11	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	12	5
12	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	12	5
13	7319	Sewing needles	12	5
14	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	12	5
15	7323	Table, kitchen or other household articles of iron & steel; Utensils	12	5
16	7418	Table, kitchen or other household articles of copper; Utensils	12	5
17	7419 80 30	Brass Kerosene Pressure Stove	12	5
18	7615	Table, kitchen or other household articles of aluminium; Utensils	12	5
19	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines	12	5

20	8712	Bicycles and other cycles (including delivery tricycles), not motorised	12	5
21	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	12	5
22	9403	Furniture wholly made of bamboo, cane or rattan	12	5
23	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	12	5
24	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	12	5
25	9619 00 30, 9619 00 40, or 9619 00 90	All goods- napkins and napkin liners for babies, clinical diapers	12	5
26	3304	Talcum powder, Face powder	18	5
27	3305	Hair oil, shampoo	18	5
28	3306	Dental floss, toothpaste	18	5
29	3307	Shaving cream, shaving lotion, aftershave lotion	18	5
30	3401	Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes	18	5
31	96032100	Tooth brushes including dental-plate brushes	18	5

11. CONSUMER ELECTRONICS

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	28	18
2	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	28	18
3	8528	Television sets (including LCD and LED television); Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus, set top box for television and Television set (including LCD and LED television)	28	18

12. PAPER SECTOR

1	4802	Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks	12	NIL
2	4701	Mechanical wood pulp	12	5
3	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	12	5
4	4704	Chemical wood pulp, sulphite, other than dissolving grades	12	5
5	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	12	5
6	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	12	5
7	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	12	5
8	4819 10, 4819 20	Cartons, boxes and cases of,- (a) Corrugated paper or paper boards; or (b) Non-corrugated paper or paper board	12	5
9	4823	Paper pulp moulded trays	12	5
10	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	12	5
11	48	Paper Sack and Bio degradable bags	12	5
12	4702	Chemical wood pulp, dissolving grades	12	18
13	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803[other than Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks]	12	18
14	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	12	18
15	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	12	18
16	4806 20 00	Greaseproof papers	12	18
17	4806 40 10	Glassine papers	12	18

18	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	12	18
19	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	12	18
20	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	12	18

13. TRANSPORTATION SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft]	28	18
2	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	28	18
3	8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]	28	18
4	8703	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm.	28	18
5	8703	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.	28	18
6	8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	28	18
7	8703	Three wheeled vehicles	28	18

8	8703 40, 8703 60	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm	28	18
9	8703 50, 8703 70	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm	28	18
10	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]	28	18
11	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	28	18
12	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	28	18
13	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	28	18
14	8711	Motorcycles of engine capacity (including mopeds) and cycles fitted with an auxiliary motor, with or without side- cars, of an engine capacity not exceeding 350cc; side cars	28	18
15	8714	Parts and accessories of vehicles of heading 8711	28	18
16	8903	Rowing boats and canoes	28	18
17	9401 20 00	Seats of a kind used for motor vehicles	28	18
18	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, other than those mentioned at Sr. Nos.4,5,6,7,8 and 9 of above table [wherein 28% to 18% is mentioned]	28	40
19	870340, 870360	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm	28	40

20	870350, 870370	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500cc or of length exceeding 4000 mm	28	40
21	8711	Motor cycles of engine capacity exceeding 350 cc	28	40
22	8802	Aircraft for personal use.	28	40
23	8903	Yacht and other vessels for pleasure or sports	28	40

14. SPORTS GOODS AND TOYS

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	4203	Gloves specially designed for use in sports	12	5
2	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	12	5
3	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	12	5
4	9506	Sports goods other than articles and equipment for general physical exercise	12	5
5	9507	Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	12	5

15. DUTIABLE ARTICLES FOR PERSONAL USE (FOR IMPORTS)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	9804	All dutiable articles intended for personal use	28	18

16. LEATHER SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	12	5

2	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	12	5
3	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	12	5
4	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	12	5
5	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	12	5
6	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	12	5

17. WOOD SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues	12	5
2	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like	12	5
3	4405	Wood wool; wood flour	12	5

4	4406	Railway or tramway sleepers (cross-ties) of wood	12	5
5	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]	12	5
6	4409	Bamboo flooring	12	5
7	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	12	5
8			12	5
9	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	12	5
10	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	12	5
11	4418	Bamboo wood building joinery	12	5
12	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	12	5
13	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]	12	5
14	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	12	5
15	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	12	5

16	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	12	5
18. DEFENCE				
S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc	12	5
2	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	12	5
19. FOOTWEAR SECTOR				
S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	64	Footwear of sale value not exceeding Rs.2500 per pair	12	5
2	64	Footwear of sale value exceeding Rs.2500 per pair	18	18
20. MISCELLANEOUS ITEMS				
S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	01012100, 010129	Live horses	12	5
2	2515 12 10	Marble and travertine blocks	12	5
3	2516	Granite blocks	12	5
4	29061110	Natural menthol	12	5
5	29061110, 30, 3301	Following goods from natural menthol namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil	12	5
6	3701	Photographic plates and film for x-ray for medical use	12	5
7	3705	Photographic plates and films, exposed and developed, other than cinematographic film	12	5
8	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films	12	5

9	3818	Silicon wafers	12	5
10	3926	Plastic beads	12	5
11	4007	Latex Rubber Thread	12	5
12			12	5
13	4016	Rubber bands	12	5
14	6602	whips, riding-crops and the like	12	5
15	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	12	5
16	7015 10	Glasses for corrective spectacles and flint buttons	12	5
17	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	12	5
18	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium	12	5
19	7317	Animal shoe nails	12	5
20	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware	12	5
21	8420	Hand operated rubber roller	12	5
22	9001	Contact lenses; Spectacle lenses	12	5
23	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	12	5
24	9404	Coir products [except coir mattresses]	12	5
25	9607	Slide fasteners and parts thereof	12	5
26	29061190	Other than natural menthol	12	18
27	29061190, 30, 3301	Following goods made from other than natural menthol, namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil	12	18
28	33074100	Odoriferous preparations which operate by burning (other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani)	12	18

29	3826	Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)	12	18
	Any Chapter	Goods specified in the List required in connection with :		
30		(1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or	12	18
31		(2) Petroleum operations undertaken under specified contracts, or	12	18
32		(3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or	12	18
33		(4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or	12	18
34		(5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	12	18
35	9302	Revolvers and pistols, other than those of heading 9303 or 9304	28	40
36	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	28	40

21. CONSTRUCTION SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	68	Sand lime bricks or Stone inlay work	12	5
2	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	28	18

22. HANDICRAFTS SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	12	5

2	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone	12	5
3	6913	Statues and other ornamental articles	12	5
4	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	12	5
5	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques	12	5
6	9702	Original engravings, prints and lithographs	12	5
7	9703	Original sculptures and statuary, in any material	12	5
8	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]	12	5
9	9706	Antiques of an age exceeding one hundred years	12	5
10	3406	Handcrafted candles	12	5
11	4202 22,4202 29, 4202 31 10, 4202 31 90, 4202 32,4202 39	Handbags including pouches and purses; jewellery box	12	5
12	4416,	Carved wood products, art ware/decorative	12	5
13	4421 99 90	articles of wood (including inlay work, casks, barrel, vats)	12	5
14	4414	Wooden frames for painting, photographs, mirrors etc	12	5
15	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	12	5
16	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]	12	5
17	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 2500 per piece	12	5

18	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	12	5
19	68159990	Stone art ware, stone inlay work	12	5
20	691200 10, 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	12	5
21	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)	12	5
22	7009 92 00	Ornamental framed mirrors	12	5
23	7018 90 10	Glass statues [other than those of crystal]	12	5
24	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	12	5
25	7326 90 99	Art ware of iron	12	5
26	7419 80	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	12	5
27	7616 99 90	Aluminium art ware	12	5
28	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	12	5
29	940510	Handcrafted lamps (including panchloga lamp)	12	5
30	940150, 9403 80	Furniture of bamboo, rattan and cane	12	5
31	9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	12	5
32	9504	Ganjifa card	12	5
33	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	12	5
34	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	12	5

35	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)	12	5
36	9703	Original sculptures and statuary, in metal, stone or any material	12	5
37	4802	Handmade Paper and Paper board	12	5

23. OTHER MACHINERY

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	12	5
2	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	28	18
3	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	28	18
4	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	28	18
5	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]	28	18
6	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery and other Lithium-ion accumulators including Lithium-ion power banks	28	18
7	8511	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,	28	18

24. OTHER PROPOSALS

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	From	To
1	8806	Unmanned aircrafts	28/18	5

2	49	Technical documentation in respect of goods exempted under notification No. 19/ 2019-Customs dated 06.07.2019.	18	NIL
3	71	Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme	18	NIL
4	Any chapter	Works of art and antiques	18	NIL
5	88, 8536	Flight Motion Simulator and its parts	18	NIL
6	88, 8536	Target Motion Simulator and its parts	18	NIL
7	Any chapter	Parts, sub-assemblies of HACFS	18	NIL
8	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly-Return, vent guide assembly-supply, vent guide assembly-NBC for MRSAM system	18	NIL
9	84, 85, 87, 90, 93	Parts and sub-assemblies of IADWS	18	NIL
10	88	Military transport aircraft (C-130, C-295MW)	18	NIL
11	89	Deep Submergence Rescue Vessel	18	NIL
12	89	Unmanned Underwater vessels/platforms	18	NIL
13	8807	Ejection Seats for fighter aircrafts	18	NIL
14	8506	High performance batteries for drones and specialised equipment	18	NIL
15	8525	Communication devices including software defined radios with component and accessories	18	NIL
16	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories	18	NIL
17	89	Sonobuoys for naval air assets	18	NIL
18	93	Ship launched missiles	18	NIL
19	93	Rockets with calibre more than 100mm	18	NIL
20	88	RPA (Remote Piloted Aircraft) for military use	18	NIL
21	Any chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Gun, Light machine gun, MAG Gun.	18	NIL

RATE CHANGE IN SERVICES

Transportation Sector

S.No.	HSN	Service Type	Old Rate	New Rate
1	9964	Supply of Air transport of passengers in other than economy class	12% with ITC	18% with ITC
2	9964	Supply of Passenger transport by any motor vehicle where fuel cost is included	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
			12% with ITC	18% with ITC
3	9965	Supply of transport of goods in containers by rail by any person other than Indian Railways	12% with ITC	5% without ITC
				18% with ITC
4	9965	Supply of transportation of natural gas, petroleum crude, motor spirit, high speed diesel or ATF through pipeline	5% without ITC	5% without ITC
			12% with ITC	18% with ITC
5	9965	Supply of Transport of goods by GTA	5% without ITC (RCM/FCM)	5% without ITC (RCM/FCM)
			12% with ITC	18% with ITC
6	9966	Supply of Renting of any motor vehicle(with operator) of any motor vehicle designed to carry passengers where the cost of fuel is included in consideration	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
			12% with ITC	18% with ITC

7	9966	Supply of Renting of goods carriage(with operator) where fuel cost is included in consideration	12% with ITC	5% with ITC of input services (in the same line of business)
				18% with ITC
8	9965	Supply of Multimodal transport of goods within India	12% with ITC	5%, where no leg of ITC (i.e. 5% of input services of goods transportation) transport is through air, with restricted
				18% with ITC
JOB WORK SECTOR				
1	9988	Supply of services by way of job work in relation to umbrella	12% with ITC	5% with ITC
2	9988	Supply of job work services or any treatment or process in relation to printing of all goods falling under Chapter 48 or 49, which attract GST @ (12%) 5%	12% with ITC	5% with ITC
3	9988	Supply of job work in relation to bricks which attract GST at the rate of 5%	12% with ITC	5% with ITC
4	9988	Supply of job-work services in relation goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (pharmaceutical products)	12% with ITC	5% with ITC
5	9988	Supply of job-work services in relation to Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975	12% with ITC	5% with ITC

6	9988	Supply of job-work not elsewhere covered (residual entry)	12% with ITC	18% with ITC
CONSTRUCTION SECTOR				
1	9954	Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production in offshore area	12% with ITC	18% with ITC
2	9954	Composite supply of works contract involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to Government	12% with ITC	18% with ITC
3	9954	Composite supply of works contract provided by a sub-contractor to the main contractor providing services at Sl. No. 2 above to Government	12% with ITC	18% with ITC
ACCOMODATION/ HOTEL SERVICES				
1	9963	Supply of “hotel accommodation” having value of supply of a unit of accommodation less than or equal to seven thousand five hundred rupees per unit per day or equivalent	12% with ITC	5% without ITC
CASINO/ IPL				
1	9996	Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL.	28% WITH ITC	40% WITH ITC

2	9996	Services by a race club for licensing of bookmakers in such club.	28% WITH ITC	40% WITH ITC
3	9996	Specified Actionable Claims (betting, casinos, gambling, horse racing, lottery, online money gaming) defined as goods (Corresponding changes in the lottery valuation rules are also being carried out)	28% WITH ITC	40% WITH ITC
4	9973	Leasing or rental services, without operator, of goods which will attract (28%) 40% GST	28% WITH ITC	40% WITH ITC
OTHER SERVICES				
1	9971	Supply of Service of third-party insurance of "goods carriage	12% with ITC	5% with ITC
2	9996	Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less	12% with ITC	5% with ITC
3	9994	Services by way of treatment of effluents by a Common Effluent Treatment Plant;	12% with ITC	5% with ITC
4	9994	Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	12% with ITC	5% with ITC

5	9983	Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	12% with ITC	18% with ITC
6	9986	Support services to exploration, mining or drilling of petroleum crude or natural gas or both.	12% with ITC	18% with ITC
7	9997	Beauty and physical well-being services falling under group 99972	18% with ITC	5% without ITC
LIFE AND HEALTH INSURANCE				
1	9971	All individual health insurance, along with reinsurance thereof	18% with ITC	NIL
2	9971	All individual life insurance, along with reinsurance thereof	18% with ITC	NIL

APPLICATION OF RATE CHANGES AND CERTAIN ISSUES

- The changes in GST rates on services will be implemented **with effect from 22nd September 2025.**
- The changes in GST rates of all goods except pan masala, gutkha, cigarettes, chewing tobacco products like Zarda, unmanufactured tobacco and bidi, will be **implemented with effect from 22nd September 2025**
- **Pan Masala, gutkha, cigarettes, chewing tobacco products like Zarda, unmanufactured** tobacco and bidi will continue at the existing rates of GST and compensation cess where applicable, till loan and interest payment obligations under the compensation cess account are completely discharged
- There is no change in threshold of the registration required for goods under CGST Act, 2017.
- The changes in GST rates will be notified in the rate notification
- **What happens to the applicable rate of tax, if I had supplied goods/services or both before the changes in GST rates come into force but the invoices were issued later?**
As per Section 14 (a)(i) of CGST Act, 2017, in case the goods or services or both have been supplied before the change in rate of tax, and the invoice for the same has been issued after the change in rate of tax, then the time of supply i.e. date of liability to pay tax on such supply will be as follows:
 - i. If the payment is received after the change in rate of tax, then time of supply shall be the date of receipt of payment or the date of issue of invoice, whichever is earlier.
 - ii. If the payment has been received before the change in rate of tax, the time of supply shall be the date of receipt of payment.

- If one has received advances for supply of goods/services or both but supply has not been completed or invoice is not issued then GST rate will be determined as per the time of supply provisions as per sec 14

Supply of Goods/Services	Issuance of Invoice	Payment Received Date	Time of Supply	Applicable Rate
Before Rate Change	After Rate Change	After Rate Change	Date of payment or date of invoice, whichever earlier	New rate
Before Rate Change	Before Rate Change	After Rate Change	Invoice Date	Old rate
Before Rate Change	After Rate Change	Before Rate Change	Payment date	Old rate

- **What will happen to the ITC for purchases made before changes in GST rates came into effect? Will I get ITC at reduced rate now?**

Section 16(1) of CGST Act entitles a registered person to take credit of the input tax charged on his inward supplies, subject to conditions and restrictions which may be prescribed and, in the manner, provided under section 49 of the CGST Act 2017, which gets credited to his e- credit ledger. Accordingly, if a registered person receives an inward supply and tax has been duly charged on it, at a rate which is in consonance with the rate prevailing at the time of such supply, the said registered person is entitled to the credit of such tax paid. The IGST on imported goods will be the GST rates as notified in the rate notification except where IGST rate has been exempted separately

- **The GST rate has been reduced on my outward supply of goods/services made on or after 22nd September, 2025 but I already have ITC of GST in ledger that accrued on account of higher rate. Can I continue to use such credit?**

The input tax credit once duly availed in e-credit ledger can be used for discharge of any output tax liability in terms of provisions of section 49(4) of CGST Act and rules made thereunder.

- If Outward supply now becomes exempt as per new rate notification, then ITC can be utilized to discharge outward liability for supplies of goods/services or both made till 21st September, 2025. However, for supplies made on or after i.e 22nd September, 2025 when the rate change is affected, ITC will have to be reversed as per provisions of CGST Act, 2017.
- **Will I be allowed to take refund of accumulated credit arising out of inverted duty structure for supplies effected upto the date of effect of revised rate as notified?**
The said issue has been clarified vide circular No. 135/05/2020-GST, which states that refund of accumulated ITC in terms of clause (ii) of first proviso to section 54(3) of the CGST Act, is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. However, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions
- GST is levied on supply. Therefore, on goods supplied on or after the revised GST rates are notified, the new GST rates will be applicable on the outward supplies of goods/services or both. Thus, even if there is stock the same shall be applicable on the stock sold after the prescribed date
- If goods are in transit while new rate becomes effective there is no need to cancel the Eway Bill E-way bills currently in transit will continue to remain valid as per their original validity period

RATIONASILATION BEYOND RATE CHANGES

TRADE FACILLITATION

A) REFUNDS

- A provisional GST refund of 90% can now be fast-tracked for exporters and suppliers to Special Economic Zones (SEZ) (i.e. export of goods or services or both or supply to a Special Economic Zone developer/unit for authorised operations.) based on a system-generated risk assessment. This change is intended to improve cash flow for businesses involved in zero-rated supplies
Govt to notify category of Registered person who will not be granted such refund by 1st November 2025
- The Council recommended amending section 54(6) of the CGST Act, 2017, to provide for sanction of 90% of refund claimed on provisional basis, in cases arising out of inverted duty structure.
- The council removes threshold limit for refunds arising out of exports made with payment of tax. This will particularly help small exporters making exports through courier, postal mode etc.

B) REGISTRATION

- The Council has recommended the introduction of an optional simplified GST registration scheme wherein registration shall be granted on an automated basis within three working days from the date of submission of application in case of low-risk applicants and applicants who based on their own assessment, determine that their output tax liability on supplies to registered persons will not exceed Rs. 2.5 lakh per month (inclusive of CGST, SGST/UTGST and IGST). The scheme will provide for voluntary opting into and withdrawal from the scheme.
- The concept of a simplified GST registration mechanism for small suppliers making supplies through ecommerce operators (ECOs)

across multiple States facing challenges in maintaining principal place of business in each State as currently required under the GST framework. The detailed modalities for operationalizing the said scheme will be placed before GST Council. It will ease compliance for such suppliers and facilitate their participation in ecommerce across States.

C) Intermediary Services

Amendment in place of supply provisions for intermediary services under section

13(8) of the IGST Act: The Council recommended omission of clause (b) of section 13(8) of IGST Act 2017. Accordingly, after the said law amendment, the place of supply for “intermediary services” will be determined as per the default provision under section 13(2) of the IGST Act, 2017 i.e. the location of the recipient of such services. This will help Indian exporters of such services to claim export benefits. Although this amendment will be incorporated into the Act through the Finance Act, which may take about a year, Indian Intermediaries will be able to claim export refunds u/s 54 of CGST Act read with Sec 20 of IGST Act. At the hind side the change one also needs to keep in mind that payment of commission to foreign agent will amount to import of service.

This has addressed a long overdue concern of Indian service exporters who were involved in selling Indian goods and services as facilitators to outside India

D) Post Sale Discount

- The council omits section 15(3)(b)(i) of CGST Act, 2017 thereby omitting the requirement of establishing the discount in terms of an agreement entered into before or at the time of such supply and specifically linking of the same with relevant invoices.
- The revised provision stipulates that discounts should be granted through a credit note issued under Section 34 of the CGST Act. This

change simplifies compliance by removing the necessity for prior agreements and invoice linkage.

- Section 34 is to be amended to include a reference to Section 15(3)(b), thereby providing for the reversal of ITC by the recipient when a post-sale discount is given, and the value of supply is reduced through a GST credit note.
- These amendments aim to enhance transparency and prevent revenue leakage by ensuring that tax adjustments via credit notes are matched with corresponding ITC reversals. Businesses should review their current practices related to post-sale discounts and credit notes to ensure compliance with the updated provisions
- Rescinds circular No.212/6/2024-GST dated 26th June 2024
- The Council recommended to provide clarification on certain issues pertaining to Post Sale Discount namely, -
 - a. non-reversal of Input Tax Credit on account of post-sale discount through financial/commercial credit note;
 - b. treatment of the post-sale discount provided by manufacturer to the dealer as additional consideration, in the transaction between dealer and end-customer;
 - c. treatment of post-sale discount as consideration lieu of promotional activities etc. performed by the dealer.

E) Tobacco Zarda Valuation

To simplify It has been decided that the GST will be levied on Retail Sale Price (RSP) instead of transaction value on Pan Masala, Gutkha, Cigarettes, Unmanufactured tobacco, Chewing tobacco like Zarda

F) Clarification of Specified Premises and Stand-Alone Restaurant

The Council has recommended to add Explanations to the definition of 'specified premises' in the context of taxability of restaurant services in order to clarify the position that a stand-alone restaurant cannot declare itself as a 'specified premises' and consequently cannot avail the option of paying GST at the rate of 18% with ITC.

G) GSTAT functioning

- The Goods and Services Tax Appellate Tribunal (GSTAT) will become operational for accepting appeals before the end of September 2025.
- The Tribunal will start conducting hearings before the end of December 2025.
- A special deadline of **30th June 2026** has been recommended as the cut-off date for filing all pending/backlog appeals.
- The Principal Bench of the GSTAT will also serve as the National Appellate Authority for Advance Ruling

Note :

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Historic Diwali Gift for the Nation

NEXT-GEN GST REFORM

for Ease of Living & to build *Aatmanirbhar Bharat*

From farmers to enterprises, from households to businesses,
the Next-Gen GST brings happiness for all!

Save Big on Daily Essentials

Items	From	To
Hair Oil, Shampoo, Toothpaste, Toilet Soap Bar, Tooth Brushes, Shaving Cream	18%	5%
Butter, Ghee, Cheese & Dairy Spreads	12%	5%
Pre-packaged Namkeens, Bhujia & Mixtures	12%	5%
Utensils	12%	5%
Feeding Bottles, Napkins for Babies & Clinical Diapers	12%	5%
Sewing Machines & Parts	12%	5%

Uplifting Farmers & Agriculture

Items	From	To
Tractor Tyres & Parts	18%	5%
Tractors	12%	5%
Specified Bio-Pesticides, Micro-Nutrients	12%	5%
Drip Irrigation System & Sprinklers	12%	5%
Agricultural, Horticultural or Forestry Machines for Soil Preparation, Cultivation, Harvesting & Threshing	12%	5%

Relief in Healthcare Sector

Items	From	To
Individual Health & Life Insurance	18%	Nil
Thermometer	18%	5%
Medical Grade Oxygen	12%	5%
All Diagnostic Kits & Reagents	12%	5%
Glucometer & Test Strips	12%	5%
Corrective Spectacles	12%	5%

Automobiles made affordable

Items	From	To
Petrol & Petrol Hybrid, LPG, CNG Cars (not exceeding - 1200 cc & 4000mm)	28%	18%
Diesel & Diesel Hybrid Cars (not exceeding - 1500 cc & 4000mm)	28%	18%
3 Wheeled Vehicles	28%	18%
Motor Cycles (350 cc & below)	28%	18%
Motor Vehicles for transport of goods	28%	18%

Affordable Education

Items	From	To
Maps, Charts & Globes	12%	Nil
Pencils, Sharpeners, Crayons & Pastels	12%	Nil
Exercise Books & Notebooks	12%	Nil
Eraser	5%	Nil

Save on Electronic Appliances

Items	From	To
Air Conditioners	28%	18%
Television (above 32") (including LED & LCD TVs)	28%	18%
Monitors & Projectors	28%	18%
Dish Washing Machines	28%	18%

PROCESS REFORMS

Registration

- Automatic registration within 3 working days for applicants:
- Identified by the system based on data analysis
 - Who determines that he would not pass Input Tax Credit exceeding ₹2.5 Lakh per month and opts for the Scheme

Refund

- Sanction of Provisional Refunds by proper officer, through system based risk evaluation for:
- Zero Rated Supplies
 - Supplies with Inverted Duty Structure



The next generation of GST reforms are a gift for every Indian this Diwali. Taxes for the general public will be reduced substantially. Our MSMEs & small entrepreneurs will get huge benefit. Everyday items will become cheaper and this will also give a new boost to the economy.

Narendra Modi
Prime Minister

Next-Gen GST - Better & Simpler !