

GST RATES

LIFE STYLE AND HOME

ITEM	GST RATE (%)	EXISTING RATE (%)
LEATHER BAGS	28	6
CELL PHONES	18	6
YACHTS	28	18.5
AIR CONDITIONERS	28	26
REFRIGERATORS	28	26
STORAGE WATER HEATERS	28	26
DISH WASHING MACHINES	28	26
PRINTER, PHOTOCOPIER, FAX MACHINES	18	26
WRISTWATCHES	28	26
FURNITURE	18	26
VIDEO GAME CONSOLES	28	26
EXERCISE EQUIPMENT	28	26
SPORTS GOODS	12	18.5
BICYCLES	12	18.5
SPECTACLE LENS	12	18.5
WHEY PROTEINS & FITNESS SUPPLEMENTS	18	26
HATS AND OTHER HEADGEARS	18	26
STEEL UTENSILS	5	18.5

GST RATES

BEAUTY AND PERSONAL CARE

ITEM	GST RATE (%)	EXISTING RATE (%)
MANICURE , PEDICURE SETS	28	26
PERFUMES	28	26
BEAUTY OR MAKEUP PREPARATIONS	28	26
SKINCARE ITEMS INCLUDING SUNSCREEN	28	26
SHAMPOOS, HAIR CREAM,HAIR DYES	28	26
WIGS, FALSE BEARDS, EYELASHES	0	26

GST RATES

KITCHEN WARE AND APPLIANCES

ITEM	GST RATE (%)	EXISTING RATE (%)
STOVES (EXCEPT KEROSENE, LPG)	28	18.5
ELECTRICAL HOT PLATES	28	18.5
ALUMINIUM UTENSILS	12	18.5
LPG FOR DOMESTIC SUPPLY	5	17
HOUSEHOLD COPPER ARTICLES	5	18.5
COPPER UTENSILS	5	18.5
IRON/STEEL/ HOUSEHOLD ARTICLES	5	18.5
IRON/STEEL/ KEROSENE STOVES	5	18.5

GST RATES

CONSTRUCTION

ITEM	GST RATE (%)	EXISTING RATE (%)
CEMENT	28	30
WALL PAPER	28	18.5
PAINTS AND VARNISHES	28	26
PUTTY, WALL FILLINGS	28	26
PLASTER	28	26
CERAMIC TILES	28	26
TEMPERED GLASS	28	26
SAND LIME BRICKS, FLY ASH BRICKS	5	6

GST RATES

DIARY AND FARM PRODUCTS

ITEM	GST RATE (%)	EXISTING RATE (%)
FRESH MILK	0	0
FRESH VEGETABLES, ROOTS& TUBERS	0	0
FRESH FRUITS	0	0
FRUITS & VEGETABLE JUICES	12	12

GST RATES**MEDICAL SUPPLIES**

ITEM	GST RATE (%)	EXISTING RATE (%)
HUMAN BLOOD	0	0
CONDOMS/CONTRACEPTIVES	0	0
GLANDS AND OTHER ORGANS	12	12
AYURVEDIC, UNANI MEDICAMENTS	12	12
HOMOEOPATHIC, SIDDHA MEDICAMENTS	12	12

ITEM	GST RATE (%)	EXISTING RATE (%)
PEAT	5	19.5
ALL ORES AND CONCENTRATES	5	18.5
KEROSENE PDS	5	17
PETROLEUM COKE, PETROLUEM BITUMEN	18	27.5
TAR	5	12
COAL	5	12
LIGNITE	5	12
COPPER BARS, RODS, WIRES	18	18.5
COPPER SCREWS, NUTS, BOLTS	18	18.5
NICKEL BARS, RODES, WIRES	18	18.5
NICKEL SCREW, NUTS , BOLTS	18	18.5
NICKEL TUBES, PIPES , NETTING	18	18.5
ALIMINIUM INGOTS, RODS, WIRES	18	18.5
LEAD PLATES, SHEETS, STRIPS	18	18.5
ZINC GOODS	18	18.5
TIN BARS, RODS	18	18.5

ITEM	GST RATE (%)	EXISTING RATE (%)
RUBBER TYRES	28	18.5
STEAM	12	0
CHILDREN'S DRAWING BOOK	0	0
PLASTIC BEADS	12	18.5
CALCEROUS STONE	28	18.5
ARTISTS' , STUDENTS' OR SIGNBOARD COLOURS	28	18.5
NUCLEAR FUELS	5	0
HEAVY WATER AND OTHER NUCLEAR FUELS	5	0
COMPRESSED AIR	5	0
SOLAR WATER HEATER	5	0
RENEWABLE ENERGY DEVICES	5	0
BRILLE TYPEWRITERS	18	13.5
PIANOS	28	26
REVOLVERS	28	26
ARTIFICIAL FLOWERS	28	26
BANGLES (NON PRECIUOS METALS)	EXEMPT	0
FOUNTAIN PEN INK, BALL PEN INK	12	12
WOOD PULP	12	12
PRINTED BOOKS	0	0
CALENDARS	12	12
ANIMAL OR HUMAN BLOOD VACCINES	5	6
POWER DRIVEN WATER PUMPS	12	12.5
PADLOCKS, LOCKS	18	18.5
HELMETS	18	18.5
PLASTIC PRODUCTS	18	18.5
FERTILISERS	12	18.5
TRACTORS	18	18.5
SEWING/KNITTING NEEDLES	12	18.5
AGRICULTURAL IMPLEMENTS	0	12.5
FIREWOOD	0	12.5
GEOMETRY BOXES	5	18.5

GST RATES

MOTOR VEHICLES

ITEM	GST RATE (%)	EXISTING RATE (%)
TWO/THREE WHEELERS	28	30.2
SMALL CARS (LENGTH LESS THAN 4M)	28	30.2
MID SEGMENT CARS	28+15% CESS	47.3
LARGE CARS(ENGINE MORE THAN1500CC)	28+15% CESS	49
SPORT UTILITY VEHICLES	28+15% CESS	55.3
COMMERCIAL VEHICLES	28	30.2

GST RATES

SERVICES

ITEM	GST RATE (%)	EXISTING RATE (%)
TELECOM	18	15
WORKS CONTRACTS	12	15
NON AC/ ALCOHOL-SERVING RESTAURANTS	12	13-14
AC, ALCOHOL-SERVING RESTAURANTS	18	22
FIVE-STAR RESTAURANTS	28	18

ITEM	GST RATE (%)	EXISTING RATE (%)
ALUMINIUM FOIL	1	18.5
AGARBATTI	12	0
PRESERVED VEGETABLES	18	0
BUTTER, GHEE, CHEESE	12	6
DRY FRUITS	12	6
JAMS, JELLIES	18	12
FROZEN MEAT	12	6
BRANDED PANEER	5	0
BRANDED CEREALS	5	0
COCOA BUTTER, OIL CHOCLATES	28	26
INSTANT, AROMA COFFEE	28	26
COFFEE CONCENTRATES, CUSTOARD POWDER	28	26
PROTEIN CONCENTRATES, SUGAR SYRUPS	28	26
RAZORS	28	26
DENTAL FLOSS	28	26
TOOTH PASTES	28	26
DEODORANTS	28	26
AFTERSHAVE	28	26
SHAVING CREAM	28	26
CEREALS	0	0
PUFFED RICE, PAPAD, BREAD	EXEMPT	0
AQUATIC/POULTRY/CATTLE FEED	EXEMPT	0
SALT	5	0
SOYABEAN, GROUNDNUT, SUNFLOWER SEEDS	5	6
INFANT USE PREPARATIONS	18	19.5

ITEM	GST RATE (%)	EXISTING RATE (%)
PASTA, CORN FLAKES AND CAKES	18	19.5
COFFEE, TEA	5	6
FROZEN VEGETABLES	5	6
CONDENSED MILK	18	18.5
TOILET PAPER	18	18.5
HOT WATER BOTTLES	18	18.5
PETROLEUM JELLY; PARAFFIN WAX	18	20
PENCIL SHARPENERS, KNIVES	18	18.5
MEAT & FISH PREPARATIONS	12	19.5
SWEETMEATS	5	12
BAKERY MIXES, DOUGHS, PIZA BREAD	5	12
VEGETABLE FATS & OILS	5	12
TEA CONCENTRATES, SAUCES, SOUPS	5	12
ICE CREAM, INSTANT FOOD MIXES, SHARBET	18	26
REFINED SUGAR	18	26
SOAP	18	26
DENTRIFICES - TOOTHPASTE	18	26
HAIR OIL	18	26
HANDMADE SAFETY MATCHES	5	18.5
BROOMSTICKS	5	18
CANDLES	12	26
TOOTH POWDER	12	26
LED LIGHTS	12	26
MILK BEVERAGES	12	26
READY TO EAT NAMKEEN/BHUJIYA	12	26
BEET SUGAR, CANE SUGAR	5	26