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Ministry of Finance

Recommendations of the 56th Meeting of the GST Council held at New Delhi, today

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Next-generation GST reforms, as announced by Prime Minister Shri Narendra Modi from the ramparts of Red Fort on 15th August 2025, represent a strategic, principled, and citizen-centric evolution of a landmark tax framework, which will enhance the quality of life of every last citizen

GST Council approves reforms with a multi-sectoral and multi-thematic focus on improving the lives of all citizens and ensuring ease of doing business for all, including small traders and businessmen

GST Council approves rate rationalisation with a focus on Common-man, Labour-intensive Industries, Farmers and Agriculture, Health, Key Drivers of the economy

Exemption of GST on all individual life insurance policies whether term life, ULIP or endowment policies and reinsurance thereof to make insurance affordable for the common man and increase the insurance coverage in the country.

Exemption of GST on all individual health insurance policies (including family floater policies and policies for senior citizens) and reinsurance thereof to make insurance affordable for the common man and increase the insurance coverage in the country

Rationalisation of the current 4-tiered tax rate structure into a citizen-friendly 'Simple Tax' - a 2 rate structure with a Standard Rate of 18% and a Merit Rate of 5%; a special de-merit rate of 40% for a select few goods and services

Reduction of GST from 18% OR 12% to 5% on a host of common man items such as, hair oil, toilet soap bars, shampoos, toothbrushes, toothpaste, Bicycles, Tableware, kitchenware, other household articles, et al

Reduction of GST from 5% to NIL on Ultra-High Temperature (UHT) milk, Prepackaged and labelled chena or paneer; All the Indian Breads will see NIL rates (Chapati or roti, paratha, parotta, etc)

Reduction of GST from 12% OR 18% to 5% on almost all of the food items such as packaged namkeens, Bhujia, Sauces, Pasta, Instant Noodles, Chocolates, Coffee, Preserved Meat, Cornflakes, Butter, Ghee, etc.

Reduction of GST from 28% to 18% on Air-conditioning machines, TVs~32 inch (all TVs now at 18%), Dishwashing machines, Small cars, Motorcycles equal to or less than 350 CC

Reduction of GST from 12% to 5% on agricultural goods, such as tractors, agricultural, horticultural or forestry machinery for soil preparation or cultivation, harvesting or threshing machinery, including straw or fodder balers, grass or hay mowers, composting machines etc

Reduction of GST from 12% to 5% on labour intensive goods such as Handicrafts, Marble and travertine blocks, granite blocks, and Intermediate leather goods

Reduction of GST from 28% to 18% on Cement

Reduction of GST from 12% to NIL on 33 lifesaving drugs and medicines and from 5% to NIL on 3 lifesaving drugs & medicines used for treatment of cancer, rare diseases and other severe chronic diseases.

Reduction of GST on all other drugs and medicines from 12% to 5%.

Reduction of GST from 18% to 5% on various medical apparatus and devices used for medical, surgical, dental or veterinary usage or for physical or chemical analysis

Reduction of GST from 12% to 5% on various medical equipment and supplies devices such as wadding gauze, bandages, diagnostic kits and reagents, blood glucose monitoring system (Glucometer) medical devices, etc

Reduction of GST from 28% to 18% on Small Cars and Motorcycles equal to or below 350cc

Reduction of GST from 28% to 18% on buses, trucks, ambulances etc

Uniform rate of 18% on all auto parts irrespective of their HS code; Three-Wheelers from 28% to 18%

Correction of long-pending inverted duty structure for the manmade textile sector by reducing GST rate on manmade fibre from 18% to 5% and manmade yarn from 12% to 5%

Correction of inverted duty structure in fertilizer sector by reducing GST from 18% to 5% on Sulphuric acid, Nitric acid and Ammonia

Reduction of GST from 12% to 5% on renewable energy devices and parts for their manufacture

Reduction of GST from 12% to 5% on "Hotel Accommodation" services having value less than or equal to Rs. 7,500 per unit per day or equivalent

Reduction of GST from 18% to 5% on beauty and physical well-being services used by common man including services of gyms, salons, barbers, yoga centres, etc

GST Council recommends operationalisation of Goods and Services Tax Appellate Tribunal (GSTAT) for accepting appeals before end of September and to commence hearing before end of December 2025

GST Council recommends GST rates on services will be implemented with effect from 22nd September 2025

The 56th meeting of the GST Council was held in New Delhi under the chairpersonship of the Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman. The GST Council *inter-alia* made the recommendations relating to changes in GST tax rates, provide relief to individuals, common man, aspirational middle class and measures for facilitation of trade in GST. FAQs are also being issued for clarification of doubts. The recommendations made by the 56th GST Council are as below:

A. CHANGES IN GST RATES OF GOODS AND SERVICES

I. **Recommendations relating to GST rates on goods**

II. Changes in GST rates of goods

The HSN wise rate changes are at ***Annexure -I*** and sector wise rate changes are at ***Annexure -II***

2. Other changes relating to goods

i. 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.

ii. It has been decided to grant ad hoc IGST and compensation cess exemption on new armoured sedan Car imported by the President's Secretariat for the President of India.

iii. **Recommendations relating to GST rates on services**

iv. Changes in GST rates of services

The HSN wise rate changes are at ***Annexure -III*** and Sector wise rate changes are at ***Annexure -IV.***

2. Other changes relating to services

i. 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.

ii. The Council has recommended to align the valuation rules with the change in the tax rate applicable to lottery tickets, certain amendments in the GST Valuation rules are being carried out.

III. **Recommendation relating to date of implementation**

The Council was of the view that the changes in GST rates of goods and services need to be implemented with effect from 22nd September 2025. However, keeping in view the requirement of funds to fulfill the obligation under the compensation cess account, the Council decided that the changes in GST rates may be implemented in a phased manner as follows:

a. The changes in GST rates on services will be implemented **with effect from 22nd September 2025.**
b. 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.**
c. 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.
d. Based on c) above, Union Finance Minister and Chairperson of the GST Council may decide the actual date of transition to the revised rates of GST approved by the Council for the above-mentioned goods.
e. Pending requisite amendments in CGST Act, 2017, Central Board of Indirect Taxes and Customs (CBIC) shall administratively start implementation of the revised system of grant of 90% provisional refunds arising out of Inverted Duty structure on the basis of data analysis and risk evaluation done by the system, as in the case of risk based provisional refunds on account of zero-rated supplies.

B. MEASURES FOR FACILITATION OF TRADE

1. Process Reforms

i. GST Council has taken various decisions and recommended various measures to facilitate trade. The process reforms and other measures related to GST law and Procedure are at ***Annexure -V.*** The date of implementation of these process reforms will be notified in due course.

2. Operationalization of the Goods and Services Tax Appellate Tribunal (GSTAT)

The Goods and Services Tax Appellate Tribunal (GSTAT) will be made operational for accepting appeals before end of September and will commence hearing before end of December this year. The Council also recommended the date of 30.06.2026 for limitation of filing of backlog appeals. The Principal Bench of the GSTAT will also serve as the National Appellate Authority for Advance Ruling. These measures will significantly strengthen the institutional framework of GST by providing a robust mechanism for dispute resolution, ensuring consistency in advance rulings, and offering greater certainty to taxpayers. This will further enhance trust, transparency, and ease of doing business under the GST regime.

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Annexure-

GOODS

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description	From	To

1.	01012100, 010129	Live horses	12%	5%
2.	0401	Ultra-High Temperature (UHT) milk	5%	Nil
3.	0402 91 10, 0402 99 20	Condensed milk	12%	5%
4.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	12%	5%
5.	0406	Cheese	12%	5%
6.	0406	Chena or paneer, pre-packaged and labelled	5%	Nil
7.	0801	Brazil nuts, dried, whether or not Shelled or Peeled	12%	5%
8.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts	12%	5%
9.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried	12%	5%
10.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried	12%	5%
11.	0813	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%
12.	1107	Malt, whether or not roasted	18%	5%
13.	1108	Starches; inulin	12%	5%
14.	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	18%	5%
15.	1404 90 10	Bidi wrapper leaves (tendu)	18%	5%
16.	1404 90 50	Indian katha	18%	5%
17.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	12%	5%

18.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	12%	5%
19.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	12%	5%
20.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	12%	5%
21.	1505	Wool grease and fatty substances derived therefrom (including lanolin)	12%	5%
22.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	12%	5%
23.	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%
24.	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%
25.	1517 10	All goods i.e. Margarine, Linoxyn	18%	5%
26.	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 of included	12%	5%
27.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	18%	5%
28.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	18%	5%
29.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	18%	5%
30.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	12%	5%

31.	1602	Other prepared or preserved meat, meat offal, blood or insects	12%	5%
32.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12%	5%
33.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	12%	5%
34.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	12%	5%
35.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes	12%	5%
36.	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	18%	5%
37.	1704	Sugar boiled confectionery	12%	5%
38.	1704	Sugar confectionery	18%	5%
39.	1804	Cocoa butter, fat and oil	18%	5%
40.	1805	Cocoa powder, not containing added sugar or sweetening matter	18%	5%
41.	1806	Chocolates and other food preparations containing cocoa	18%	5%
42.	1901 [other than 1901 20 00]	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%
43.	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%
44.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes, Fortified Rice Kernel (FRK)	18%	5%

45.	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 (other than bread, pizza bread, khakhra, chapathi, roti)	18%	5%
46.	1905 90 30	Extruded or expanded products, savoury or salted	12%	5%
47.	1905	Pizza bread	5%	Nil
48.	1905 or 2106	Khakhra, chapathi or roti	5%	Nil
49.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	12%	5%
50.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	12%	5%
51.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	12%	5%
52.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	12%	5%
53.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	12%	5%
54.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	12%	5%
55.	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%
56.	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%
57.	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%
58.	2009 89 90	Tender coconut water, pre-packaged and labelled	12%	5%

59.	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%
60.	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%
61.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	12%	5%
62.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	12%	5%
63.	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%
64.	2104	Soups and broths and preparations therefor; homogenised composite food preparations	18%	5%
65.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	18%	5%
66.	2106	Paratha, parotta and other Indian breads by any name called	18%	Nil
67.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters	12%	5%
68.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled	12%	5%
69.	2106 90 20	Pan masala*	28%	40%
70.	2106 90 91	Diabetic foods	12%	5%
71.	2106	Food preparations not elsewhere specified or included	18%	5%
72.	2201	Drinking water packed in 20 litre bottles	12%	5%
73.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	18%	5%
74.	2202 10	All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured	28%	40%

75.	2202 91 00, 2202 99	Other non-alcoholic beverages	18%	40%
76.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages	18%	5%
77.	2202 99 10	Soya milk drinks	12%	5%
78.	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%
79.	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice	28%	40%
80.	2202 99 30	Beverages containing milk	12%	5%
81.	2202 99 90	Caffeinated Beverages	28%	40%
82.	2401*	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	28%	40%
83.	2402*	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	28%	40%
84.	2403*	Bidis	28%	18%
85.	2403*	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences	28%	40%
86.	2404 11 00*	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion	28%	40%
87.	2404 19 00*	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion	28%	40%
88.	2515 12 10	Marble and travertine blocks	12%	5%
89.	2516	Granite blocks	12%	5%
90.	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%

91.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5%	18%
92.	2702	Lignite, whether or not agglomerated, excluding jet	5%	18%
93.	2703	Peat (including peat litter), whether or not agglomerated	5%	18%
94.	28	Anaesthetics	12%	5%
95.	28	Potassium Iodate	12%	5%
96.	28	Steam	12%	5%
97.	2801 20	Iodine	12%	5%
98.	2804 40 10	Medical grade oxygen	12%	5%
99.	2807	Sulphuric acid	18%	5%
100.	2808	Nitric acid	18%	5%
101.	2814	Ammonia	18%	5%
102.	2847	Medicinal grade hydrogen peroxide	12%	5%
103.	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%
104.	29 or 380893	Gibberellic acid	12%	5%
105.	29061110	Natural menthol	12%	5%
106.	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%
107.	29061190	Other than natural menthol	12%	18%

108.	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%
109.	30	The following drugs and medicines 1 Agalsidase Beta 2 Imiglucerase 3 Eptacog alfa activated recombinant coagulation factor VIIa	5%	Nil

110.	30	The following drugs and medicines 1 Onasemnogene abeparvovec 2 Asciminib 3 Mepolizumab 4 Pegylated Liposomal Irinotecan 5 Daratumumab 6 Daratumumab subcutaneous 7 Teclistamab 8 Amivantamab 9 Alectinib 10 Risdiplam 11 Obinutuzumab 12 Polatuzumab vedotin 13 Entrectinib 14 Atezolizumab 15 Spesolimab 16 Velaglucerase Alpha 17 Agalsidase Alfa 18 Rurioctocog Alpha Pegol 19 Idursulphatase 20 Alglucosidase Alfa 21 Laronidase 22 Olipudase Alfa	12%	Nil

		23 Tepotinib 24 Avelumab 25 Emicizumab 26 Belumosudil 27 Miglustat 28 Velmanase Alfa 29 Alirocumab 30 Evolocumab 31 Cystamine Bitartrate 32 CI-Inhibitor injection 33 Inclisiran		
111.	30	All Drugs and medicines including: i. Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI ii. Brentuximab Vedotin iii. Ocrelizumab • (iv) Pertuzumab v. Pertuzumab + trastuzumab • (vi) Faricimab	12%	5%
112.	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%
113.	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 micro-organisms (excluding yeasts) and similar products	12%	5%

114.	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 Bio-chemic systems medicaments	12%	5%
115.	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%
116.	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%
117.	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]	12%	5%
118.	3304	Talcum powder, Face powder	18%	5%
119.	3305	Hair oil, shampoo	18%	5%
120.	3306	Dental floss, toothpaste	18%	5%
121.	33061010	Tooth powder	12%	5%
122.	3307	Shaving cream, shaving lotion, aftershave lotion	18%	5%
123.	33074100	Odoriferous preparations which operate by burning (other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani)	12%	18%
124.	3401	Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes	18%	5%
125.	3406	Candles, tapers and the like	12%	5%
126.	3406	Handcrafted candles	12%	5%

127.	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%
128.	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%
129.	3605 00 10	All goods-safety matches	12%	5%
130.	3701	Photographic plates and film for x-ray for medical use	12%	5%
131.	3705	Photographic plates and films, exposed and developed, other than cinematographic film	12%	5%
132.	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%
133.	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluoresens 8 Beauveriabassiana 9 NPV of Helicoverpaarmigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogan	12%	5%
134.	3818	Silicon wafers	12%	5%
135.	3822	All diagnostic kits and reagents	12%	5%
136.	3826	Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)	12%	18%
137.	3926	Feeding bottles; Plastic beads	12%	5%

138.	4007	Latex Rubber Thread	12%	5%
139.	4011	Rear tractor tyres and rear tractor tyre tubes	18%	5%
140.	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%
141.	4011 70 00	Tyre for tractors	18%	5%
142.	4013 90 49	Tube for tractor tyres	18%	5%
143.	4014	Nipples of feeding bottles	12%	5%
144.	4015	Surgical rubber gloves or medical examination rubber gloves	12%	5%
145.	4016	Erasers	5%	Nil
146.	4016	Rubber bands	12%	5%
147.	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%
148.	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%
149.	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%
150.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	12%	5%
151.	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%

152.	4202 22,4202 29, 4202 31 10, 4202 31 90, 4202 32,4202 39	**Handicraft**- Handbags including pouches and purses; jewellery box	12%	5%
153.	4202 22 20	Hand bags and shopping bags, of cotton	12%	5%
154.	4202 22 30	Hand bags and shopping bags, of jute	12%	5%
155.	4203	Gloves specially designed for use in sports	12%	5%
156.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	12%	5%
157.	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%
158.	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%
159.	4405	Wood wool; wood flour	12%	5%
160.	4406	Railway or tramway sleepers (cross-ties) of wood	12%	5%
161.	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%
162.	4409	Bamboo flooring	12%	5%

163.	4414	**Handicraft**- Wooden frames for painting, photographs, mirrors etc	12%	5%
164.	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%
165.	4416, 4421 99 90	**Handicraft**- Carved wood products, art ware/ decorative articles of wood (including inlay work, casks, barrel, vats)	12%	5%
166.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	12%	5%
167.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	12%	5%
168.	4418	Bamboo wood building joinery	12%	5%
169.	4419	Tableware and Kitchenware of wood	12%	5%
170.	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%
171.	4420	**Handicraft-** 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%
172.	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%
173.	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	12%	5%
174.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	12%	5%

175.	4503 90 90 4504 90	**Handicraft**- Art ware of cork [including articles of sholapith]	12%	5%
176.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	12%	5%
177.	4701	Mechanical wood pulp	12%	5%
178.	4702	Chemical wood pulp, dissolving grades	12%	18%
179.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	12%	5%
180.	4704	Chemical wood pulp, sulphite, other than dissolving grades	12%	5%
181.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	12%	5%
182.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	12%	5%
183.	4802	Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks	12%	Nil
184.	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 for exercise book, graph book, laboratory notebook and notebooks]	12%	18%
185.	4802	Hand-made paper and paperboard	12%	5%
186.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	12%	18%
187.	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%
188.	4806 20 00	Greaseproof papers	12%	18%
189.	4806 40 10	Glassine papers	12%	18%

190.	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%
191.	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%
192.	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%
193.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	12%	5%
194.	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%
195.	4820	Exercise book, graph book, & laboratory note book and notebooks	12%	Nil
196.	4823	Paper pulp moulded trays	12%	5%
197.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	12%	5%
198.	48	Paper Sacks/Bags and bio degradable bags	18%	5%
199.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	12%	Nil
200.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	12%	5%
201.	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	12%	5%
202.	5402, 5404, 5406	All goods	18%	5%
203.	5403, 5405, 5406	All goods	18%	5%

204.	5501, 5502	Synthetic or artificial filament tow	18%	5%
205.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	18%	5%
206.	5505	Waste of manmade fibres	18%	5%
207.	5508	Sewing thread of manmade staple fibres	12%	5%
208.	5509, 5510, 5511	Yarn of manmade staple fibres	12%	5%
209.	5601	Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods)	12%	5%
210.	5602	Felt, whether or not impregnate, coated, covered or laminated	12%	5%
211.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	12%	5%
212.	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%
213.	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	12%	5%
214.	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%
215.	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	12%	5%
216.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [other than products of coir]	12%	5%
217.	5701	Carpets and other textile floor coverings, knotted, whether or not made up	12%	5%
218.	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%

219.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up	12%	5%
220.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	12%	5%
221.	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%
222.	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%
223.	5803	Gauze, other than narrow fabrics of heading 5806	12%	5%
224.	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%
225.	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%
226.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	12%	5%
227.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	12%	5%
228.	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%
229.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like	12%	5%
230.	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%

231.	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%
232.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	12%	5%
233.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	12%	5%
234.	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%
235.	5905	Textile wall coverings	12%	5%
236.	5906	Rubberised textile fabrics, other than those of heading 5902	12%	5%
237.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	12%	5%
238.	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%
239.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	12%	5%
240.	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%

241.	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%
242.	6117, 6214	Handmade/hand embroidered shawls	12%	5%
243.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece	12%	18%
244.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece	12%	18%
245.	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%
246.	64	Footwear of sale value not exceeding Rs.2500 per pair	12%	5%
247.	6501	Textile caps	12%	5%
248.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	12%	5%
249.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	12%	5%
250.	6602	Whips, riding-crops and the like	12%	5%
251.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	12%	5%

252.	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%
253.	68	Sand lime bricks or Stone inlay work	12%	5%
254.	6802	**Handicraft** 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%
255.	6802	**Handicraft** -Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	12%	5%
256.	68159990	**Handicraft** -Stone art ware, stone inlay work	12%	5%
257. ‘	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	12%	5%
258.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	12%	5%
259.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	12%	5%
260.	691200 10, 6912 00 20	**Handicraft**-Tableware and kitchenware of clay and terracotta, other clay articles	12%	5%
261.	6913	**Handicraft**-Statues and other ornamental articles	12%	5%
262.	6913 90 00	**Handicraft-**Statuettes & other ornamental ceramic articles (incl blue potteries)	12%	5%
263.	7009 92 00	**Handicraft**-Ornamental framed mirrors	12%	5%
264.	7015 10	Glasses for corrective spectacles and flint buttons	12%	5%
265.	7018 90 10	**Handicraft**-Glass statues [other than those of crystal]	12%	5%
266.	7020 00 90	**Handicraft**-Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	12%	5%
267.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	12%	5%

268.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes	12%	5%
269.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium	12%	5%
270.	7317	Animal shoe nails	12%	5%
271.	7319	Sewing needles	12%	5%
272.	7321 or 8516	Solar cookers	12%	5%
273.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	12%	5%
274.	7323	Table, kitchen or other household articles of iron & steel; Utensils	12%	5%
275.	7326 90 99	**Handicraft** -Art ware of iron	12%	5%
276.	7418	Table, kitchen or other household articles of copper; Utensils	12%	5%
277.	7419 80 30	Brass Kerosene Pressure Stove	12%	5%
278.	7419 80	**Handicraft** -Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	12%	5%
279.	7615	Table, kitchen or other household articles of aluminium; Utensils	12%	5%
280.	7616 99 90	**Handicraft** -Aluminium art ware	12%	5%
281.	8214	Pencil sharpeners	12%	Nil
282.	8306	**Handicraft-**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%

283.	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels.	12%	5%
284.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	12%	5%
285.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	28%	18%
286.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	28%	18%
287.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP	12%	5%
288.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	18%	5%
289.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	28%	18%
290.	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%
291.	8413 81 90	Hydraulic Pumps for Tractors	18%	5%
292.	8414 20 20	Other hand pumps	12%	5%
293.	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%
294.	8419 12	Solar water heater and system	12%	5%

295.	8420	Hand operated rubber roller	12%	5%
296.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	28%	18%
297.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers	12%	5%
298.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers	12%	5%
299.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]	12%	5%
300.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof	12%	5%
301.	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%
302.	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%
303.	8479	Composting Machines	12%	5%
304.	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%
305.	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, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	28%	18%
306.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc	12%	5%

307.	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%
308.	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology	12%	5%
309.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	12%	5%
310.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	28%	18%
311.	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 which is already at 18%]	28%	18%
312.	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. 313, 314, 315, 316,317 and 319 of above table [wherein 28% to 18% is mentioned]	28%	40%
313.	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%
314.	8703	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.	28%	18%
315.	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%
316.	8703	Three wheeled vehicles	28%	18%
317.	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%
318.	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%

319.	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%
320.	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%
321.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles which is already at 18%]	28%	18%
322.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	28%	18%
323.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	28%	18%
324.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	28%	18%
325.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	18%	5%
326.	8708 10 10	Bumpers and parts thereof for tractors	18%	5%
327.	8708 30 00	Brakes assembly and its parts thereof for tractors	18%	5%
328.	8708 40 00	Gear boxes and parts thereof for tractors	18%	5%
329.	8708 50 00	Transaxles and its parts thereof for tractors	18%	5%
330.	8708 70 00	Road wheels and parts and accessories thereof for tractors	18%	5%
331.	8708 91 00	i. Radiator assembly for tractors and parts thereof Cooling system for tractor engine and parts thereof	18%	5%
332.	8708 92 00	Silencer assembly for tractors and parts thereof	18%	5%
333.	8708 93 00	Clutch assembly and its parts thereof for tractors	18%	5%
334.	8708 94 00	Steering wheels and its parts thereof for tractor	18%	5%

335.	8708 99 00	Hydraulic and its parts thereof for tractors	18%	5%
336.	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	18%	5%
337.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	12%	5%
338.	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%
339.	8711	Motor cycles of engine capacity exceeding 350 cc	28%	40%
340.	8712	Bicycles and other cycles (including delivery tricycles), not motorized	12%	5%
341.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	12%	5%
342.	8714	Parts and accessories of vehicles of heading 8711	28%	18%
343.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes	12%	5%
344.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	12%	5%
345.	8802	Aircraft for personal use.	28%	40%
346.	8806	Unmanned aircrafts	28%/ 18%	5%
347.	8903	Rowing boats and canoes	28%	18%
348.	8903	Yacht and other vessels for pleasure or sports	28%	40%
349.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips	12%	5%
350.	90 or any other Chapter	Patent Ductus Arteriousus / Atrial Septal Defect occlusion device	12%	5%
351.	9001	Contact lenses; Spectacle lenses	12%	5%

352.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	12%	5%
353.	9004	Spectacles, corrective [including goggles for correcting vision]	12%	5%
354.	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%
355.	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%
356.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	12%	5%
357.	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%
358.	9025	Thermometers for medical, surgical, dental or veterinary usage	18%	5%
359.	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.	18%	5%
360.	9302	Revolvers and pistols, other than those of heading 9303 or 9304	28%	40%
361.	9401 20 00	Seats of a kind used for motor vehicles	28%	18%
362.	940150, 9403 80	**Handicraft-** Furniture of bamboo, rattan and cane	12%	5%
363. \	9403	Furniture wholly made of bamboo, cane or rattan	12%	5%
364.	9404	Coir products [except coir mattresses]	12%	5%
365.	9404	Products wholly made of quilted textile material not exceeding Rs. 2500 per piece	12%	5%
366.	9404	Products wholly made of quilted textile material exceeding Rs. 2500 per piece	12%	18%

367.	9404	Cotton quilts of sale value exceeding Rs. 2500 per piece	12%	18%
368.	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	12%	5%
369.	940510	**Handicraft-**Handcrafted lamps (including panchloga lamp)	12%	5%
370.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	12%	5%
371.	9503	**Handicraft-** Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	12%	5%
372.	9504	**Handicraft-**Ganjifa card	12%	5%
373.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	12%	5%
374.	9506	Sports goods other than articles and equipment for general physical exercise	12%	5%
375.	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%
376.	9601	**Handicraft** -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%
377.	9602	**Handicraft** -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%
378.	96032100	Tooth brushes including dental-plate brushes	18%	5%
379.	9607	Slide fasteners and parts thereof	12%	5%
380.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals, writing or drawing chalk and tailors’ chalk; chalk sticks	12%	Nil
381.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	28%	40%

382.	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%
383.	9619 00 30, 9619 00 40, or 9619 00 90	All goods- napkins and napkin liners for babies, clinical diapers	12%	5%
384.	9701	**Handicraft**-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 incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc.)	12%	5%
385.	9702	Original engravings, prints and lithographs	12%	5%
386.	9703	**Handicraft** -Original sculptures and statuary, in any material	12%	5%
387.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [including numismatic coins]	12%	5%
388.	9706	Antiques of an age exceeding one hundred years	12%	5%
389.	9804	All dutiable articles intended for personal use	28%	18%
390.	9804	All Drugs and medicines intended for personal use	12%	5%
391.	Any Chapter	Goods specified in the List required in connection with : (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	12%	18%

Change in value. No change in rate (5%)

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

Change in value. No change in rate (18%)

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

IGST 18% to Nil

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of goods
1.	49	Technical documentation in respect of goods exempted under notification No. 19/ 2019-Customs dated 06.07.2019.
2.	71	Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme

3.	Any chapter	Works of art and antiques
4.	88, 8536	Flight Motion Simulator and its parts
5.	88, 8536	Target Motion Simulator and its parts
6.	Any chapter	Parts, sub-assemblies of HACFS
7.	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly-Return, vent guide assembly-supply, vent guide assembly-NBC for MRSAM system
8.	84, 85, 87, 90, 93	Parts and sub-assemblies of IADWS
9.	88	Military transport aircraft (C-130, C-295MW)
10.	89	Deep Submergence Rescue Vessel
11.	89	Unmanned Underwater vessels/platforms
12.	8807	Ejection Seats for fighter aircrafts
13.	8506	High performance batteries for drones and specialised equipment
14.	8525	Communication devices including software defined radios with component and accessories
15.	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories
16.	89	Sonobuoys for naval air assets
17.	93	Ship launched missiles
18.	93	Rockets with calibre more than 100mm
19.	88	RPA (Remote Piloted Aircraft) for military use
20.	Any chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Gun, Light machine gun, MAG Gun.

** To be effective from a date to be notified based on discharging of entire loan and interest liability on account of compensation cess*

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Annexure -II

GOODS

1. FOOD SECTOR

(5% To Nil)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	0401	Ultra-High Temperature (UHT) milk
2.	0406	Chena or paneer, pre-packaged and labelled
3.	1905	Pizza bread
4.	1905 or 2106	Khakhra, chapathi or roti

(18% to Nil)

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

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	0402 91 10, 0402 99 20	Condensed milk
2.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
3.	0406	Cheese
4.	0801	Brazil nuts, dried, whether or not Shelled or Peeled
5.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachos, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts]
6.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried
7.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried
8.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind]
9.	1108	Starches; inulin
10.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
11.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
12.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
13.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
14.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
15.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
16.	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
17.	1517	Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
18.	1518	Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included
19.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
20.	1602	Other prepared or preserved meat, meat offal, blood or insects
21.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
22.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
23.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
24.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
25.	1704	Sugar boiled confectionery
26.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
27.	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)
28.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
29.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
30.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
31.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
32.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
33.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
34.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
35.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
36.	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
37.	2009 89 90	Tender coconut water, pre-packaged and labelled
38.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
39.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders
40.	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings
41.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters
42.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled
43.	2106 90 91	Diabetic foods
44.	2201	Drinking water packed in 20 litre bottles
45.	2202 99 10	Soya milk drinks
46.	2202 99 20	Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]
47.	2202 99 30	Beverages containing milk

´18% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	1107	Malt, whether or not roasted
2.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products [other than tamarind kernel powder]
3.	1517 10	All goods i.e. Margarine, Linoxyn
4.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
5.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
6.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
7.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
8.	1704	Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak and sugar boiled confectionery]
9.	1804	Cocoa butter, fat and oil
10.	1805	Cocoa powder, not containing added sugar or sweetening matter
11.	1806	Chocolates and other food preparations containing cocoa

12.	1901	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included
13.	1904	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes
14.	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
15.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
16.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate
17.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
18.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
19.	2106	Food preparations not elsewhere specified or included
20.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
21.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages
22.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
23.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches

´18% to 40%)

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

´28% to 40%)

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

2. TOBACCO

´18% to 5%)

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

´28% to 18%)

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

(28% to 40%)

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

3. AGRICULTURE SECTOR

(*12% to 5%)*

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

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

4. FERTILIZER SECTOR

´18% to 5%)

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

´12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	29 or 380893	Gibberellic acid
2.	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluoresens 8 Beauveriabassiana 9 NPV of Helicoverpaarmigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogan
3.	28 or 38	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985

(18% to 5%)

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

5.	8413 81 90	Hydraulic Pumps for Tractors
6.	8708	Following parts of tractors namely: qczr. Tractor wheel rim, qczs. centre housing, qczt. housing transmission, qczu. support front axle
7.	8708 10 10	Bumpers and parts thereof for tractors
8.	8708 30 00	Brakes assembly and its parts thereof for tractors
9.	8708 40 00	Gear boxes and parts thereof for tractors
10.	8708 50 00	Transaxles and its parts thereof for tractors
11.	8708 70 00	Road wheels and parts and accessories thereof for tractors
12.	8708. 00	Radiator assembly for tractors and parts thereof; Cooling system for tractor engine and parts thereof
13.	8708 92 00	Silencer assembly for tractors and parts thereof
14.	8708 93 00	Clutch assembly and its parts thereof for tractors
15.	8708 94 00	Steering wheels and its parts thereof for tractor
16.	8708 99 00	Hydraulic and its parts thereof for tractors
17.	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors‖

5. COAL

´5% to 18%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal

2.	2702	Lignite, whether or not agglomerated, excluding jet
3.	2703	Peat (including peat litter), whether or not agglomerated

6. RENEWABLE ENERGY

(12% to 5%)

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

7. TEXTILE SECTOR

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
2.	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
3.	5508	Sewing thread of manmade staple fibres
4.	5509, 5510, 5511	Yarn of manmade staple fibres
5.	5601	Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods)
6.	5602	Felt, whether or not impregnate, coated, covered or laminated
7.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
8.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics
9.	5605	Metallised yarn, whether or not gimped, being textile yarn or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal [other than-(i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yan known by any name in trade parlance]
10.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
11.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics [other than jute twine, coir cordage or ropes]
12.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included
13.	5701	Carpets and other textile floor coverings, knotted, whether or not made up

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
14.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs
15.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up
16.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
17.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom
18.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
19.	5803	Gauze, other than narrow fabrics of heading 5806
20.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
21.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
22.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
23.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]
24.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders
25.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
26.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
27.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
28.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
29.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
30.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
31.	5905	Textile wall coverings
32.	5906	Rubberised textile fabrics, other than those of heading 5902
33.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
34.	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
35.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
36.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
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
38.	6501	Textile caps
39.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics
40.	9404	Products wholly made of quilted textile material not exceeding Rs. 2500 per piece

Change in value. No change in rate (5%)

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

(18% to 5%)

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

´12% to 18%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece
2.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece
3.	63 [other 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]
4.	9404	Cotton quilts of sale value exceeding Rs. 2500 per piece
5.	9404	Products wholly made of quilted textile material exceeding Rs. 2500 per piece

8. HEALTH SECTOR

(5% to Nil)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods

1.	30	1 Agalsidase Beta 2 Imiglucerase 3 Eptacog alfa activated recombinant coagulation factor VIIa

(12% to Nil)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods

1	30	

1	Onasemnogene abeparvovec
2	Asciminib
3	Mepolizumab
4	Pegylated Liposomal Irinotecan
5	Daratumumab
6	Daratumumab subcutaneous
7	Teclistamab
8	Amivantamab
9	Alectinib
10	Risdiplam
11	Obinutuzumab
12	Polatuzumab vedotin
13	Entrectinib
14	Atezolizumab
15	Spesolimab
16	Velaglucerase Alpha
17	Agalsidase Alfa
18	Rurioctocog Alpha Pegol
19	Idursulphatase
20	Alglucosidase Alfa
21	Laronidase
22	Olipudase Alfa
23	Tepotinib

24	Avelumab
25	Emicizumab
26	Belumosudil
27	Miglustat
28	Velmanase Alfa
29	Alirocumab
30	Evolocumab
31	Cystamine Bitartrate
32	CI-Inhibitor injection
33	Inclisiran

´12% to 5%)

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

7.	30	All Drugs and medicines including: i. Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI ii. Brentuximab Vedotin iii. Ocrelizumab • (iv) Pertuzumab v. Pertuzumab + trastuzumab • (vi) Faricimab
8.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
9.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
10.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvaedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
11.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvaedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
12.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
13.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or denatal adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives and Ostomy appliances]

14.	3822	All diagnostic kits and reagents
15.	4015	Surgical rubber gloves or medical examination rubber gloves
16.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
17.	90 or any other Chapter	Patent Ductus Arteriousus / Atrial Septal Defect occlusion device
18.	9004	Spectacles and goggles for correcting vision
19.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
20.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
21.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
22.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
23.	9804	Other Drugs and medicines intended for personal use

(18% to 5%)

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

9. EDUCATION

(5% to Nil)

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

´12% to Nil)

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

´12% to 5%)

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

10. COMMON MAN ITEMS

´12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	33061010	Tooth powder

2.	3406	Candles, tapers and the like
3.	3605 00 10	All goods-safety matches
4.	3926	Feeding bottles
5.	4014	Nipples of feeding bottles
6.	4202 22 20	Hand bags and shopping bags, of cotton
7.	4202 22 30	Hand bags and shopping bags, of jute
8.	4419	Tableware and Kitchenware of wood
9.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
10.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
11.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
12.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
13.	7319	Sewing needles
14.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
15.	7323	Table, kitchen or other household articles of iron & steel; Utensils
16.	7418	Table, kitchen or other household articles of copper; Utensils
17.	7419 80 30	Brass Kerosene Pressure Stove
18.	7615	Table, kitchen or other household articles of aluminium; Utensils
19.	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines

20.	8712	Bicycles and other cycles (including delivery tricycles), not motorised
21.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712
22.	9403	Furniture wholly made of bamboo, cane or rattan
23.	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
24.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
25.	9619 00 30, 9619 00 40, or 9619 00 90	All goods- napkins and napkin liners for babies, clinical diapers

´18% to 5%)

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

11. CONSUMER ELECTRONICS

´ 28% to 18%)

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

12. PAPER SECTOR

12% to Nil

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

´12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	4701	Mechanical wood pulp
2.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
3.	4704	Chemical wood pulp, sulphite, other than dissolving grades
4.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes

5.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
6.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
7.	4819 10, 4819 20	Cartons, boxes and cases of,- a. Corrugated paper or paper boards; or b. Non-corrugated paper or paper board
8.	4823	Paper pulp moulded trays
9.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
10.	48	Paper Sack and Bio degradable bags

(12% to 18%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	4702	Chemical wood pulp, dissolving grades
2.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803[other than Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks]
3.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
4.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
5.	4806 20 00	Greaseproof papers
6.	4806 40 10	Glassine papers

7.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
8.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
9.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size

13. TRANSPORTATION SECTOR

(28% to 18%)

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

7.	8703	Three wheeled vehicles
8.	8703 40, 8703 60	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm
9.	8703 50, 8703 70	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm
10.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
11.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
12.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
13.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
14.	8711	Motorcycles of engine capacity (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, of an engine capacity not exceeding 350cc; side cars
15.	8714	Parts and accessories of vehicles of heading 8711
16.	8903	Rowing boats and canoes
17.	9401 20 00	Seats of a kind used for motor vehicles

´28% to 40%)

S. No.	**Chapter / Heading / Sub-heading / Tariff item**	**Description of Goods**
1.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, other than those mentioned at Sr. Nos.4,5,6,7,8 and 9 of above table [wherein 28% to 18% is mentioned]

2.	870340, 870360	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm
3.	870350, 870370	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500cc or of length exceeding 4000 mm
4.	8711	Motor cycles of engine capacity exceeding 350 cc
5.	8802	Aircraft for personal use.
6.	8903	Yacht and other vessels for pleasure or sports

14. SPORTS GOODS AND TOYS

´12% to 5%)

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

15. DUTIABLE ARTICLES FOR PERSONAL USE (FOR IMPORTS)

´28% to 18%)

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

16. LEATHER SECTOR

´12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
2.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
3.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
4.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
5.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
6.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)

17. WOOD SECTOR

´12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods

1.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues
2.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like
3.	4405	Wood wool; wood flour
4.	4406	Railway or tramway sleepers (cross-ties) of wood
5.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]
6.	4409	Bamboo flooring
7.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
8.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
9.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
10.	4418	Bamboo wood building joinery
11.	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.	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]
13.	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
14.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
15.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork

18. DEFENCE

´12% to 5%)

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

19. FOOTWEAR SECTOR

(12% to 5%)

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

(Maintain at 18%)

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

20. MISCELLANEOUS ITEMS

´12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	01012100, 010129	Live horses
2.	2515 12 10	Marble and travertine blocks
3.	2516	Granite blocks
4.	29061110	Natural menthol
5.	29061110, 30, 3301	Following goods from natural menthol namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil
6.	3701	Photographic plates and film for x-ray for medical use
7.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
8.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films
9.	3818	Silicon wafers
10.	3926	Plastic beads
11.	4007	Latex Rubber Thread

12.	4016	Rubber bands
13.	6602	whips, riding-crops and the like
14.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
15.	7015 10	Glasses for corrective spectacles and flint buttons
16.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
17.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium
18.	7317	Animal shoe nails
19.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware
20.	8420	Hand operated rubber roller
21.	9001	Contact lenses; Spectacle lenses
22.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
23.	9404	Coir products [except coir mattresses]
24.	9607	Slide fasteners and parts thereof

´12% to 18%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	29061190	Other than natural menthol

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
2.	29061190, 30, 3301	Following goods made from other than natural menthol, namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil
3.	33074100	Odoriferous preparations which operate by burning (other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani)
4.	3826	Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)
5.	Any Chapter	Goods specified in the List required in connection with : (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.

´28% to 40%)

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

21. CONSTRUCTION SECTOR

(12% to 5%)

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

(From 28% to 18%)

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

22. HANDICRAFTS SECTOR

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]
2.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone
3.	6913	Statues and other ornamental articles
4.	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)

5.	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques
6.	9702	Original engravings, prints and lithographs
7.	9703	Original sculptures and statuary, in any material
8.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]
9.	9706	Antiques of an age exceeding one hundred years
10.	3406	Handcrafted candles
11.	4202 22,4202 29, 4202 31 10, 4202 31 90, 4202 32,4202 39	Handbags including pouches and purses; jewellery box
12.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)
13.	4414	Wooden frames for painting, photographs, mirrors etc
14.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]
15.	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]
16.	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 2500 per piece
17.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)
18.	68159990	Stone art ware, stone inlay work

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

33.	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)
34.	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)
35.	9703	Original sculptures and statuary, in metal, stone or any material
36.	4802	Handmade Paper and Paper board

23. OTHER MACHINERY

(12% to 5%)

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

(28% to 18%)

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

6.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, 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

24. OTHER PROPOSALS

GST 28%/18% to 5%

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of goods
1.	8806	Unmanned aircrafts

IGST 18% to Nil

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of goods
1.	49	Technical documentation in respect of goods exempted under notification No. 19/ 2019-Customs dated 06.07.2019.
2.	71	Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme
3.	Any chapter	Works of art and antiques
4.	88, 8536	Flight Motion Simulator and its parts
5.	88, 8536	Target Motion Simulator and its parts
6.	Any chapter	Parts, sub-assemblies of HACFS
7.	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly-Return, vent guide assembly-supply, vent guide assembly-NBC for MRSAM system
8.	84, 85, 87, 90, 93	Parts and sub-assemblies of IADWS
9.	88	Military transport aircraft (C-130, C-295MW)

10.	89	Deep Submergence Rescue Vessel
11.	89	Unmanned Underwater vessels/platforms
12.	8807	Ejection Seats for fighter aircrafts
13.	8506	High performance batteries for drones and specialised equipment
14.	8525	Communication devices including software defined radios with component and accessories
15.	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories
16.	89	Sonobuoys for naval air assets
17.	93	Ship launched missiles
18.	93	Rockets with calibre more than 100mm
19.	88	RPA (Remote Piloted Aircraft) for military use
20.	Any chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Gun, Light machine gun, MAG Gun.

**To be effective from a date to be notified based on discharging of entire loan and interest liability on account of compensation cess.*

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Annexure-III

Services

69964

89965

99965

109965

129966

9968

209988

219988

229988

239988

249988

279996

289996

S.No.	HSN Code	Description of Service	From	To
1.	9954	(i) Composite supply of works contract services involving predominantly earth work (that is constituting more than 75 percent of the value of the works contract) provided to Government	12% with ITC	18% with ITC
		(ii) Composite supply of works contract provided by a sub-contractor to the main contractor providing services at (i) above to Government	12% with ITC	18% with ITC
		(iii) 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.	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
3.	9964	(i) Supply of Air transport of passengers in other than economy class	12% with ITC	18% with ITC
		(ii) 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

4.	9965	(i) Supply of Transport of goods by GTA	5% without ITC (RCM/FCM)	5% without ITC (RCM/FCM)
			12% with ITC	18% with ITC
		(ii) 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
		(iii) 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
		(iv) Supply of Multimodal transport of goods within India	12% with ITC	5%, where no leg of transport is through air, with restricted ITC (i.e. 5% of input services of goods transportation).
				18% with ITC
5.	9966	(i) Supply of Renting of any motor vehicle (with operator) 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
		(ii) 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

6.	9968	(i) Local delivery services (This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 996813 – under the Group Postal and Courier Services)	18% with ITC	18% with ITC (no change)
		(ii) Supply of local delivery services through Electronic Commerce Operator (ECO)	Not currently notified under section 9(5) of the CGST Act	• Local delivery services to be notified under section 9(5) of the CGST Act in cases where the person supplying such services through electronic commerce operator is not liable for registration under GST • The applicable rate on such services to be 18%. • Local delivery services provided by and through ECO to be excluded from the scope of GTA services.
7.	9971	Supply of Service of third-party insurance of "goods carriage"	12% with ITC	5% with ITC
8.	9973	Leasing or rental services, without operator, of goods which will attract (~~28%~~) 40% GST	28% With ITC	40% with ITC
9.	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

10,	9986	Support services to exploration, mining or drilling of petroleum crude or natural gas or both.	12% with ITC	18% with ITC
11.	9988	(i) Supply of services by way of job work in relation to umbrella	12% with ITC	5% with ITC
		(ii) 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
		(iii) Supply of job work in relation to bricks which attract GST at the rate of 5%	12% with ITC	5% with ITC
		(iv) Supply of job-work services in relation goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) (pharmaceutical products)	12% with ITC	5% with ITC
		(v) 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
		(vi) Supply of job-work not elsewhere covered (residual entry)	12% with ITC	18% with ITC
12.	9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant;	12% with ITC	5% with ITC
		(ii) 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

13.	9996	(i) 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
		(ii) Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL.	28% With ITC	40% with ITC
		(iii) Services by a race club for licensing of bookmakers in such club.	28% With ITC	40% with ITC
14.	9997	Beauty and physical well-being services falling under group 99972 [This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 9997]	18% with ITC	5% without ITC
15.	Any chapter	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

A. **Services Proposed to be exempted**

S.No.	HSN Code	Description of Service	From	To
1	9971	(i) All individual health insurance, along with reinsurance thereof	18% with ITC	Exemption
		(ii) All individual life insurance, along with reinsurance thereof	18% with ITC	Exemption

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Services

TRANSPORTATION SECTOR

S.No.	Entry	From	To
1	Supply of Air transport of passengers in other than economy class	12% with ITC	18% with ITC
2	Supply of Passenger transport by any motor vehicle where fuel cost is included	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
		12% with ITC	18% with ITC
3	Supply of transport of goods in containers by rail by any person other than Indian Railways	12% with ITC	5% without ITC
			18% with ITC
4	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	Supply of Transport of goods by GTA	5% without ITC (RCM/FCM)	5% without ITC (RCM/FCM)
		12% with ITC	18% with ITC
6	Supply of Renting of any motor vehicle (with operator) of any motor vehicle designed to carry passengers where the cost of fuel is included in consideration	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
		12% with ITC	18% with ITC
7	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	Supply of Multimodal transport of goods within India	12% with ITC	5%, where no leg of transport is through air, with restricted ITC (i.e. 5% of input services of goods transportation).
			18% with ITC

JOB WORK SECTOR

S.No.	Entry	From	To
1	Supply of services by way of job work in relation to umbrella	12% with ITC	5% with ITC
2	Supply of job work services or any treatment or process in relation to printing of all goods falling under Chapter 48 or 49, which attract GST ~~@(12%)~~ 5%	12% with ITC	5% with ITC
3	Supply of job work in relation to bricks which attract GST at the rate of 5%	12% with ITC	5% with ITC
4	Supply of job-work services in relation goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) (pharmaceutical products)	12% with ITC	5% with ITC
5	Supply of job-work services in relation to Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975	12% with ITC	5% with ITC
6	Supply of job-work not elsewhere covered (residual entry)	12% with ITC	18% with ITC

CONSTRUCTION SECTOR

S.No.	Entry	From	To

1	Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production in offshore area	12% with ITC	18% with ITC
2	Composite supply of works contract 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	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

LOCAL DELIVERY SERVICES

S.No.	Entry	From	To

1	Local delivery services (This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 996813 – under the Group Postal and Courier Services)	18% with ITC	18% with ITC (no change)
	Supply of local delivery services through Electronic Commerce Operator (ECO)	Not currently notified under section 9(5) of the CGST Act	• Rate of GST at 18%. • Local delivery services, to be notified under section 9(5) of the CGST Act in cases where the person supplying such services through electronic commerce operator is not liable for registration under GST • The applicable rate on such services to be 18%. • Local delivery services provided by and through ECO to be excluded from the scope of GTA services.

OTHER SERVICES

S.No.	Entry	From	To
1	Supply of Service of third-party insurance of “goods carriage”	12% with ITC	5% with ITC
2	Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	12% with ITC	5% with ITC
3	Services by way of treatment of effluents by a Common Effluent Treatment Plant;	12% with ITC	5% with ITC

4	Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	12% with ITC	5% with ITC
4	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
5	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	Support services to exploration, mining or drilling of petroleum crude or natural gas or both.	12% with ITC	18% with ITC
7	Beauty and physical well-being services falling under group 99972 [This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 9997]	18% with ITC	5% without ITC

(28% to 40%)

S.No.	Entry	From	To
1	Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL.	28% With ITC	40% with ITC

2	Services by a race club for licensing of bookmakers in such club.	28% With ITC	40% with ITC
3	Leasing or rental services, without operator, of goods which will attract (~~28%~~) 40% GST	28% With ITC	40% with ITC
4	Specified Actionable Claims (betting, casinos, gambling, horse racing, lottery, online money gaming) defined as goods (Corresponding changes in the lottery valuation rules are also being carried out)	28% With ITC	40% with ITC

c. **Services Proposed to be exempted**

LIFE AND HEALTH INSURANCE

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

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Annexure -V

MEASURES FOR FACILITATION OF TRADE

1. Sanction of risk-based provisional refund to facilitate refund claims on account of zero-rated supply of goods or services or both (i.e. export of goods or services or both or supply to a Special Economic Zone developer/unit for authorised operations.): The Council recommended amendment in rule 91(2) of CGST Rules, 2017 to provide for sanction of 90% of refund claimed as provisional refund by the proper officer on the basis of identification and evaluation of risk by the system. However, in exceptional cases, the proper officer may for reasons to be recorded in writing, instead of granting refund on provisional basis proceed with the detailed scrutiny of the refund claim.

The Council recommended issuance of a notification to notify certain category of registered persons who may not be granted refund on provisional basis. This provision shall be operationalised from 1st November, 2025.

2. Proposal for Risk-Based Provisional Sanction of refunds arising out of inverted duty structure (IDS): 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, on similar lines as is presently available for refund in respect of zero-rated supply.

It has been decided by the Central Government that, pending requisite amendments in CGST Act, 2017, instructions shall be issued by the Central Board of Indirect Taxes and Customs (CBIC) to direct Central Tax field formations for grant of provisional refund equivalent to 90% of amount claimed as refund, arising out of Inverted Duty Structure on the basis of identification and evaluation of risk by the system, as in the case of pr ovisional refunds on account of zero-rated supplies. This shall be operationalized from 1st November, 2025.

3. Amendment in CGST Act to provide for GST Refunds in respect of low value export consignments: The Council recommended amendment to section 54(14) of the CGST Act, 2017 so as to remove the 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.

4. Simplified GST Registration Scheme for Small and Low-Risk Businesses: In order to simplify the registration process, 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.

This will benefit around 96% of new applicants applying for GST registration. This shall be operationalized from 1st November, 2025.

5. Introduction of Simplified Registration Scheme for small suppliers supplying through electronic commerce operators: The Council approved in-principle, the concept of a simplified GST registration mechanism for small suppliers making supplies through e-commerce 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 e-commerce across States.

6. 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.

7.1 Amendment of section 15 and section 34 of CGST Act, 2017 in respect of Post Sale Discount: The Council has recommended:

- To omit 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,
- To amend section 15(3)(b) of CGST Act, 2017 to provide that discount should be granted through a credit note issued under section 34 of the CGST Act and to correspondingly amend section 34 to include a reference to section 15(3)(b), so as to provide for reversal of Input tax credit by the recipient in case where a post-sale discount is given and value of supply is reduced through GST Credit note.
- To rescind circular No.212/6/2024-GST dated 26th June 2024 which provided a mechanism ensuring compliance of conditions of Section 15(3)(b)(ii) of the CGST Act, 2017 by the suppliers.

7.2 Issuance of circular on certain issues pertaining to Post Sale Discount: In order to remove ambiguity and legal disputes, the Council recommended to provide clarification on certain issues pertaining to Post Sale Discount namely, -

i. non-reversal of Input Tax Credit on account of post-sale discount through financial/commercial credit note;
ii. treatment of the post-sale discount provided by manufacturer to the dealer as additional consideration, in the transaction between dealer and end-customer;
iii. treatment of post-sale discount as consideration lieu of promotional activities etc. performed by the dealer.

C. OTHER MEASURES PERTAINING TO LAW & PROCEDURE

8. The Council recommended retail sale price-based valuation under GST for Pan Masala, Cigarettes, Gutkha, Chewing Tobacco, Zarda, Scented tobacco and Unmanufactured Tobacco. Accordingly, consequent amendments in CGST Rules, 2017 and notifications will be carried out.

Note: *The recommendations of the GST Council have been presented in this release containing major item of decisions in simple language for information of the stakeholders. The same would be given effect through the relevant circulars/ notifications/ law amendments which alone shall have the force of law.*

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