

Updated schedule of CGST rates on goods, as on 15.11.2017
For ease of reference only

The CGST rates on certain goods have undergone changes since the introduction of GST. The rate changes are given effect through amending notifications issued from time to time. A need has been felt to publish a consolidated rate schedule in a single document for ease of reference. Accordingly, this document has been prepared indicating updated CGST rates as on 15.11.2017. This document is only for ease of reference and relevant notifications will only have legal authority.

UPDATED CGST RATES SCHEDULES FOR GOODS AS ON 15.11.2017

1. CGST rates on goods as on 15.11.2017 [notification No.1/2017-Central Tax (Rate), dated 28th June, 2017, as amended from time to time]

Schedule I – 2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
1.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled], and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]	2.5%
2.	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]	2.5%
3.	Omitted		
4.	Omitted		
5.	Omitted		
6.	Omitted		
7.	0401	Ultra High Temperature (UHT) milk	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
8.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]	2.5%
9.	0403	Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	2.5%
10.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	2.5%
11.	0406	Chena or paneer put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
12.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	2.5%
13.	0409	Natural honey, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
14.	0410	Edible products of animal origin, not elsewhere specified or included	2.5%
15.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	2.5%
16.	0504	All goods [other than fresh or chilled] and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE”, shall be substituted	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
17.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	2.5%
18.	0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.	2.5%
19.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	2.5%
20.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	2.5%
21.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.	2.5%
22.	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower	2.5%
23.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	2.5%
24.	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	2.5%
25.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	2.5%
26.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		inulin content, frozen, whether or not sliced or in the form of pellets, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	
27.	0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts	2.5%
28.	0802	Dried areca nuts, whether or not shelled or peeled	2.5%
29.	0802, 0813	Dried chestnuts (singhada), whether or not shelled or peeled	2.5%
29A.	0802	Walnuts, whether or not shelled	2.5%
30.	08	Dried makhana, whether or not shelled or peeled, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	2.5%
30A	0804	Mangoes sliced, dried	2.5%
31.	0806	Grapes, dried, and raisins	2.5%
32.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	2.5%
33.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	2.5%
33A.	0813	Tamarind, dried	2.5%
34.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	2.5%
35.	0901	Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]	2.5%
36.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]	2.5%
37.	0903	Maté	2.5%
38.	0904	Pepper of the genus Piper; dried or crushed or ground	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		fruits of the genus Capsicum or of the genus Pimenta	
39.	0905	Vanilla	2.5%
40.	0906	Cinnamon and cinnamon-tree flowers	2.5%
41.	0907	Cloves (whole fruit, cloves and stems)	2.5%
42.	0908	Nutmeg, mace and cardamoms	2.5%
43.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]	2.5%
44.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices	2.5%
45.	10	All goods i.e. cereals, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
46.	1001	Wheat and meslin put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
47.	1002	Rye put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
48.	1003	Barley put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
49.	1004	Oats put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	
50.	1005	Maize (corn) put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
51.	1006	Rice put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
52.	1007	Grain sorghum put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
53.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
54.	1101	Wheat or meslin flour put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		voluntarily, subject to the conditions as in the ANNEXURE	
55.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
56.	1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
57.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]	2.5%
58.	1105	Meal, powder, flour, flakes, granules and pellets of potatoes put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%
59.	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 0713], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
60.	Omitted		
61.	0713	Guar gum refined split	2.5%
62.	1109 00 00	Wheat gluten, whether or not dried	2.5%
63.	12	All goods other than of seed quality	2.5%
64.	1201	Soya beans, whether or not broken other than of seed quality.	2.5%
65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.	2.5%
66.	1203	Copra	2.5%
67.	1204	Linseed, whether or not broken other than of seed quality.	2.5%
68.	1205	Rape or colza seeds, whether or not broken other than of seed quality.	2.5%
69.	1206	Sunflower seeds, whether or not broken other than of seed quality	2.5%
70.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality	2.5%
71.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard	2.5%
72.	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin	2.5%
73.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered	2.5%
74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichoriumintybussativum) of a kind used primarily for human consumption, not elsewhere specified or included	2.5%
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]	2.5%
76.	1301	Compounded asafoetida commonly known as heeng	2.5%
77.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	2.5%
78.	1404 [other than 1404 90 10, 1404 90 40, 1404 90	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
	50, <u>1404 90 60</u>	seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]	
79.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	2.5%
80.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	2.5%
81.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	2.5%
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	2.5%
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	2.5%
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	2.5%
85.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	2.5%
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	2.5%
87.	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	2.5%
88.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	2.5%
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	2.5%
90.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	2.5%
91.	1701	Beet sugar, cane sugar	2.5%
92.	1702 or 1704	Palmyra sugar, 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, khaja, khajuli, anarsa	2.5%
93.	1801	Cocoa beans whole or broken, raw or roasted	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
94.	1802	Cocoa shells, husks, skins and other cocoa waste	2.5%
95.	1803	Cocoa paste whether or not de-fatted	2.5%
96.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares	2.5%
97.	1902	Sevian (vermicelli)	2.5%
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)	2.5%
99.	1905	Pizza bread	2.5%
99A	1905 or 2106	Khakhra, plain chapatti or roti	2.5%
100.	1905 40 00	Rusks, toasted bread and similar toasted products	2.5%
100A.	2106	Roasted Gram, idli/dosa batter, chutney powder	2.5%
101.	2106 90	Sweetmeats	2.5%
101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	2.5%
102.	2201 90 10	Ice and snow	2.5%
103.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	2.5%
103A.	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake	2.5%
104.	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	2.5%
105.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	2.5%
106.	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
107.	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	2.5%
108.	2307	Wine lees; argol	2.5%
109.	2401	Tobacco leaves	2.5%
110.	2502	Unroasted iron pyrites.	2.5%
111.	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	2.5%
112.	2504	Natural graphite.	2.5%
113.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.	2.5%
114.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	2.5%
115.	2507	Kaolin and other kaolinic clays, whether or not calcined.	2.5%
116.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	2.5%
117.	2509	Chalk.	2.5%
118.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	2.5%
119.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.	2.5%
120.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	2.5%
121.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	2.5%
122.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	2.5%
123.	2515 [Except 2515 12 10, 2515 12 20, 2515 12 90]	Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]	2.5%
124.	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	2.5%
125.	2516 11 00	Granite crude or roughly trimmed	2.5%
126.	2517	Pebbles, gravel, broken or crushed stone, of a kind	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		commonly used for concrete aggregates, for road metaling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules cheeping and powder of stones heading 2515 or 2516 whether or not heat treated.	
127.	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. 2518 10 dolomite, Not calcined or sintered	2.5%
128.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	2.5%
129.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	2.5%
130.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	2.5%
131.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.	2.5%
132.	2524	Asbestos	2.5%
133.	2525	Mica, including splitting; mica waste.	2.5%
134.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	2.5%
135.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 (calculated on dry weight)	2.5%
136.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.	2.5%
137.	2530	Mineral substances not elsewhere specified or included.	2.5%
138.	26 [other than 2619, 2620, 2621]	All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
139.	2601	Iron ores and concentrates, including roasted iron pyrites	2.5%
140.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	2.5%
141.	2603	Copper ores and concentrates.	2.5%
142.	2604	Nickel ores and concentrates.	2.5%
143.	2605	Cobalt ores and concentrates.	2.5%
144.	2606	Aluminium ores and concentrates.	2.5%
145.	2607	Lead ores and concentrates.	2.5%
146.	2608	Zinc ores and concentrates.	2.5%
147.	2609	Tin ores and concentrates.	2.5%
148.	2610	Chromium ores and concentrates.	2.5%
149.	2611	Tungsten ores and concentrates.	2.5%
150.	2612	Uranium or thorium ores and concentrates.	2.5%
151.	2613	Molybdenum ores and concentrates.	2.5%
152.	2614	Titanium ores and concentrates.	2.5%
153.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.	2.5%
154.	2616	Precious metal ores and concentrates.	2.5%
155.	2617	Other ores and concentrates	2.5%
156.	2618	Granulated slag (slag sand) from the manufacture of iron or steel	2.5%
156A.	2621	Fly Ash	2.5%
157.	27	Bio-gas	2.5%
158.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	2.5%
159.	2702	Lignite, whether or not agglomerated, excluding jet	2.5%
160.	2703	Peat (including peat litter), whether or not agglomerated	2.5%
161.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	2.5%
162.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	2.5%
163.	2706	Tar distilled from coal, from lignite or from peat	2.5%
164.	2710	(a) kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST	2.5%
165.	2711 12 00, 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited,	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.	
166.	28	Thorium oxalate	2.5%
167.	28	Enriched KBF ₄ (enriched potassium fluoborate)	2.5%
168.	28	Enriched elemental boron	2.5%
169.	28	Nuclear fuel	2.5%
170.	2805 11	Nuclear grade sodium	2.5%
171.	2845	Heavy water and other nuclear fuels	2.5%
172.	2853	Compressed air	2.5%
173.	30	Insulin	2.5%
174.	3002, 3006	Animal or Human Blood Vaccines	2.5%
175.	30	Diagnostic kits for detection of all types of hepatitis	2.5%
176.	30	Desferrioxamine injection or deferiprone	2.5%
177.	30	Cyclosporin	2.5%
178.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name	2.5%
179.	30	Oral re-hydration salts	2.5%
180.	30 or any Chapter	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule	2.5%
181.	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule	2.5%
181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia	2.5%
182.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name	2.5%
182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers	2.5%
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers	2.5%
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers	2.5%
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers	
183.	32	Wattle extract, quebracho extract, chestnut extract	2.5%
184.	3202	Enzymatic preparations for pre-tanning	2.5%
185.	3307 41 00	Agarbatti, lobhan, dhoop batti, dhoop, sambhrani	2.5%
186.	3402	Sulphonated castor oil, fish oil or sperm oil	2.5%
187.	3605 00 10	Handmade safety matches Explanation.— For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: - (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging	2.5%
187A	3915	Waste, parings or scrap, of plastics	2.5%
188.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	2.5%
188A	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)	2.5%
189.	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft	2.5%
190.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws	2.5%
191.	4016	Erasers	2.5%
191A	4017	Waste or scrap of hard rubber	2.5%
192.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	2.5%
193.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split	2.5%
194.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	2.5%
195.	4104	Tanned or crust hides and skins of bovine (including	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		buffalo) or equine animals, without hair on, whether or not split, but not further prepared	
196.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	2.5%
197.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	2.5%
197A	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	2.5%
197B	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	2.5%
197C	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	2.5%
197D	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	2.5%
197E	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” ;	2.5%
198.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	2.5%
198A.	4601,4602	Grass, leaf or reed or fibre products, including mats, pouches, wallets	2.5%
198B	4707	Recovered waste or scrap of paper or paperboard	2.5%
199.	4801	Newsprint, in rolls or sheets	2.5%
200.	4823	Kites, Paper mache articles	2.5%
201.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets	2.5%
201A.	Omitted		
202.	5004 to 5006	Silk yarn	2.5%
203.	5007	Woven fabrics of silk or of silk waste	2.5%
204.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool	2.5%
205.	5105	Wool and fine or coarse animal hair, carded or combed	2.5%
206.	5106 to 5110	Yarn of wool or of animal hair	2.5%
207.	5111 to 5113	Woven fabrics of wool or of animal hair	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
208.	5201 to 5203	Cotton and Cotton waste	2.5%
209.	5204	Cotton sewing thread, whether or not put up for retail sale	2.5%
210.	5205 to 5207	Cotton yarn [other than khadi yarn]	2.5%
211.	5208 to 5212	Woven fabrics of cotton	2.5%
212.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	2.5%
213.	5302	True hemp (<i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)	2.5%
214.	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)	2.5%
215.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn	2.5%
216.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn	2.5%
217.	5407, 5408	Woven fabrics of manmade textile materials	2.5%
218.	5512 to 5516	Woven fabrics of manmade staple fibres	2.5%
218A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread	2.5%
218B	5607	Jute twine, coir cordage or ropes	2.5%
218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	2.5%
218D	5609	Products of coir	2.5%
219.	5702, 5703, 5705	Coir mats, matting and floor covering	2.5%
219A.	5801	Corduroy fabrics	2.5%
219A A	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	2.5%
219B.	5808	Saree fall	2.5%
220.	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass beads, badla, gizai	2.5%
221.	60	Knitted or crocheted fabrics [All goods]	2.5%
222.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	2.5%
223.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	2.5%
224.	63 [other than 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece	2.5%
224A	6309	Worn clothing and other worn articles; rags	2.5%
225.	64	Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		marked or embossed on the footwear itself.	
225A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content	2.5%
226.	6901 00 10	Bricks of fossil meals or similar siliceous earths	2.5%
227.	6904 10 00	Building bricks	2.5%
228.	6905 10 00	Earthen or roofing tiles	2.5%
228A	7001	Cullet or other waste or scrap of glass	2.5%
229.	7018	Glass beads.	2.5%
230.	84	Pawan Chakki that is Air Based Atta Chakki	2.5%
230A	8407 10 00, 8411	Aircraft engines	2.5%
231.	8413, 8413 91	Hand pumps and parts thereof	2.5%
232.	8419 19	Solar water heater and system	2.5%
233.	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof	2.5%
234.	84, 85 or 94	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (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	2.5%
234A	84 or 85	E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer	2.5%
235.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators	2.5%
236.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof	2.5%
237.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	2.5%
238.	8604	Railway or tramway maintenance or service vehicles,	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
		whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	
239.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	2.5%
240.	8606	Railway or tramway goods vans and wagons, not self-propelled	2.5%
241.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof	2.5%
242.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	2.5%
243.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	2.5%
244.	8802	Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.	2.5%
245.	8803	Parts of goods of heading 8802	2.5%
246.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	2.5%
247.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	2.5%
248.	8904	Tugs and pusher craft	2.5%
249.	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	2.5%
250.	8906	Other vessels, including warships and lifeboats other than rowing boats	2.5%
251.	8907	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons)	2.5%
252.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907	2.5%
253.	90	Coronary stents and coronary stent systems for use with cardiac catheters	2.5%
254.	90 or any other Chapter	Artificial kidney	2.5%
255.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney	2.5%

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	(4)
256.	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailleurs; and (vi) Artificial limbs	2.5%
257.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule	2.5%
257A.	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece	2.5%
257B	9401 10 00	Aircraft seats	2.5%
258.	9405 50 31	Kerosene pressure lantern	2.5%
259.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles	2.5%
259A.	4016 or 9503	Toy balloons made of natural rubber latex	2.5%
259B	9507	Fishing hooks	2.5%
259C	9601	Worked corals other than articles of coral	2.5%
260.	9603 [other than 9603 10 00]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]	2.5%
261.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	2.5%
262.	9705	Numismatic coins	2.5%
263.	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use.	2.5%
263A.	Any Chapter	Rosaries, prayer beads or Hawan samagri	2.5%
264	Any chapter	Biomass briquettes	2.5%

List 1 [See S.No.180 of the Schedule I]

- (1) Amikacin
- (2) Amphotericin-B
- (3) Amrinone
- (4) Aprotinin
- (5) Baclofen
- (6) Bleomycin
- (7) Busulphan
- (8) BCG vaccine, Iopromide, Iotrolan
- (9) Chlorambucil
- (10) Chorionic Gonadotrophin

- (11) Clindamycin
- (12) Cyclophosphamide
- (13) Dactinomycin
- (14) Daunorubicin
- (15) Desferrioxamine
- (16) Dimercaprol
- (17) Disopyramide phosphate
- (18) Dopamine
- (19) Eptifibatide
- (20) Glucagon
- (21) Hydroxyurea
- (22) Isoprenaline
- (23) Isoflurane
- (24) Lactulose
- (25) Lomustine
- (26) Latanoprost
- (27) Melphalan
- (28) Mesna
- (29) Methotrexate
- (30) MMR (Measles, mumps and rubella) vaccine
- (31) Mustin Hydrochloride
- (32) Pancuronium Bromide
- (33) Praziquantel
- (34) Protamine
- (35) Quinidine
- (36) Sodium Cromoglycate spin caps and cartridges
- (37) Sodium Hyaluronatesterile 1% and 1.4% solution
- (38) Somatostatin
- (39) Strontium Chloride (85Sr.)
- (40) Thioguanine
- (41) Tobramycin
- (42) TetanusImmunoglobulin
- (43) Typhoid Vaccines:
 - (a) VI Antigen of Salmonella Typhi, and
 - (b) Ty2la cells and attenuated non-pathogenic strains of S.Typhi
- (44) Tretinoin
- (45) Tribavirin / Ribavirin
- (46) Urokinase
- (47) Ursodeoxycholic Acid
- (48) Vancomycin
- (49) Vasopressin
- (50) Vecuronium Bromide
- (51) Zidovudine
- (52) 5-Fluorouracil
- (53) Pegulated Liposomal Doxorubicin Hydrochloride injection
- (54) Ketoanalogue preparation of essential amino acids
- (55) Pergolide
- (56) Kit for bedside assay of Troponin-T
- (57) Solution for storing, transporting, flushing donor organs for transplant
- (58) Miltefosine

- (59) Milrinone Lactate
- (60) Methoxy Isobutyle Isonitrile (MIBI)
- (61) Haemophilus Influenzae Type b Vaccine
- (62) Mycophenolate Sodium
- (63) Verteporfin
- (64) Daclizumab
- (65) Ganciclovir
- (66) Drotrecoginalfa (activated)
- (67) Eptacogalfa activated recombinant coagulation factor VIIa
- (68) Muromonab CD3
- (69) Japanese encephalitis vaccine
- (70) Valganciclovir
- (71) Low molecular weight heparin
- (72) Efavirenz
- (73) Emtricitabine;
- (74) Azathioprine;
- (75) Antinomycin D;
- (76) Cytosine Arabinoside (Cytarabine);
- (77) Vinblastine Sulphate
- (78) Vincristine;
- (79) Eurocollins Solution;
- (80) Everolimus tablets/dispersible tablets;
- (81) Poractant alfa
- (82) Troponin-I whole blood test kit;
- (83) Blower/mister kit for beating heart surgery;
- (84) Fluoro Enzyme Immunoassay Diagnostic kits.
- (85) Tablet Telbivudine
- (86) Injection Exenatide
- (87) DTaP-IPV-Hibor PRP-T combined Vaccine
- (88) Pneumococcal-7 Valent Conjugate Vaccine(Diphtheria CRM197 Protein)
- (89) Injection Thyrotropin Alfa
- (90) Injection Omalizumab.
- (91) Abatacept
- (92) Daptomycin
- (93) Entacevir
- (94) Fondaparinux Sodium
- (95) Influenza Vaccine
- (96) Ixabepilone
- (97) Lapatinib
- (98) Pegaptanib Sodium injection
- (99) Sunitinib Malate
- (100) Tocilizumab
- (101) Agalsidase Beta
- (102) Anidulafungin
- (103) Caspofungin acetate
- (104) Desflurane USP
- (105) Heamostatic Matrix with Gelatin and human Thrombin
- (106) Imiglucerase
- (107) Maraviroc

- (108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
- (109) Sorafenib tosylate
- (110) Varenciline tartrate
- (111) 90 Yttrium
- (112) Nilotinib
- (113) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
- (114) Micafungin sodium for injection
- (115) Bevacizumab
- (116) Raltegravir potassium
- (117) Rotavirus Vaccine (Live Oral Pentavalent)
- (118) Pneumococcal Polysaccharide Vaccine
- (119) Temsirolimus Concentrate for infusion for injection
- (120) Natalizumab
- (121) Octreotide
- (122) Somatropin
- (123) Aurothiomalate Sodium
- (124) Asparaginase
- (125) Agglutinating Sera
- (126) Anti-Diphtheria Normal Human Immunoglobulin
- (127) Anti-human lymphocyte immunoglobulin IV
- (128) Anti-human thymocyte immunoglobulin IV
- (129) Anti-Pertussis Normal Human Immunoglobulin
- (130) Anti-Plague serum
- (131) Anti-Pseudomonas Normal Human Immunoglobulin
- (132) Basiliximab
- (133) Beractant Intra-tracheal Suspension
- (134) Blood group sera
- (135) Botulinum Toxin Type A
- (136) Burn therapy dressing soaked in gel
- (137) Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
- (138) Bovine Albumin
- (139) Bretyleum Tossylate
- (140) Calcium Disodium Edetate
- (141) Carmustine
- (142) Cesium Tubes
- (143) Calcium folinate
- (144) Cholestyramine
- (145) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
- (146) Cobalt-60
- (147) Corticotrophin
- (148) Cyanamide
- (149) Diagnostic Agent for Detection of Hepatitis B Antigen
- (150) Diagnostic kits for detection of HIV antibodies
- (151) Diphtheria Antitoxin sera
- (152) Diazoxide
- (153) Edrophonium
- (154) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]

- (155) Epirubicin
- (156) Fibrinogen
- (157) Floxuridine
- (158) Flucytosin
- (159) Flecainide
- (160) Fludarabine Phosphate
- (161) Foetal Bovine Serum (FBS)
- (162) Gadolinium DTPA Dimeglumine
- (163) Gallium Citrate
- (164) Gasgangrene Anti-Toxin Serum
- (165) Goserlin Acetate
- (166) Hepatitis B Immunoglobulin
- (167) Hexamethylmelamine
- (168) Hydralazine
- (169) Idarubicine
- (170) Idoxuridine
- (171) Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
- (172) Inactivated rabies vaccine [Human diploid cell]
- (173) Inactivated rabies vaccine [Vero-cell]
- (174) Intravenous amino acids
- (175) Intravenous Fat Emulsion
- (176) Iopamidol
- (177) Iohexol
 - (a) Indium(III) inbleomycin
 - (b) Indium113 Sterile generator and elution accessories
 - (c) Indium113 in brain scanning kit
 - (d) Indium113 in liver scanning kit
- (178) Iscador, CLIA diagnostic kits
- (179) Levodopa with benserazine
- (180) Lenograstim
- (181) Meningococcal A and C combined vaccine with diluant solvent
- (182) Methicillin
- (183) Metrizamide Inj with diluant
- (184) Monocomponent insulins
- (185) Mycophenolate Mofetil
- (186) Normal Human plasma
- (187) Normal Human immunoglobulin
- (188) Nuclear magnetic resonance contrast agent
- (189) Normal Human serum Albumin
- (190) Penicillamine
- (191) Pentamidine
- (192) Penicillinase
- (193) Poliomyelitis vaccine (inactivated and live)
- (194) Potassium Aminobenzoate
- (195) Porcine Insulin Zinc Suspension
- (196) Prednimustine
- (197) Porcine and Bovine insulin
- (198) Purified Chick Embryo Cell Rabies Vaccine
- (199) Pyridostigmine

- (200) Pneumocystis carinii F kits
- (201) Prostaglandin E1 (PGE1)
- (202) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
- (203) Radioisotope TI 201
 - (a) Rabbit brains thromboplastin for PT test
 - (b) Reagent for PT tests
 - (c) Human Thrombin for TT tests
- (204) Rabies immune globulin of equine origin
- (205) Sevoflurane
- (206) Recuronium Bromide
- (207) Septopal beads and chains
- (208) Sodium Arsenate
- (209) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
- (210) Solution of Nucleotides and Nucliosides
- (211) Specific Desensitizing Vaccine
- (212) Sterile Absorbable Haemostat for control of surgical vessel bleeding
- (213) Strontium SR-89 Chloride
- (214) Suxamethonium Chloride
- (215) Selenium-75
- (216) Teicoplanin
- (217) Tetrofosmin
- (218) Ticarcillin
- (219) Tranexamic Acid
- (220) Tocainide
- (221) Tri-iodothyronine
- (222) Triethylene Tetramine
- (223) Thrombokinas
- (224) Teniposide
- (225) Trans-1-diamino cyclohexane Oxalatoplatinum
- (226) Ticarcillin Disodium and Potassium Clavulanate combination
- (227) Vindesin Sulphate
- (228) X-ray diagnostic agents, the following:-
 - (a) Propylidone
 - (b) Ethyliodophenylundecylate
 - (c) Iodipammide methyl glucamine
 - (d) Lipidollutra fluid
 - (e) Patentblue
 - (f) Zalcitabine
- (229) Zoledronic Acid
- (230) Anti-Haemophilic Factors Concentrate (VIII and IX)

List 2 [See S.No.181 of the Schedule I]

- (1) Streptomycin
- (2) Isoniazid
- (3) Thiacetazone
- (4) Ethambutol
- (5) Sodium PAS
- (6) Pyrazinamide
- (7) Dapsone

- (8) Clo- fazamine
- (9) Tetracycline Hydrochloride
- (10) Pilocarpine
- (11) Hydrocortisone
- (12) Idoxuridine
- (13) Acetazolamide
- (14) Atro- pine
- (15) Homatropm
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfametho pyrezine
- (21) Diethyl Carbamazine
- (22) Arteether or formulation of artemisinin.

List 3 [See S.No.257 of the Schedule I]

- (A)
 - (1) Braille writers and braille writing instruments
 - (2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
 - (3) Canes, Electronic aids like the Sonic Guide
 - (4) Optical, Environmental Sensors
 - (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
 - (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Com- passes and Spar Wheels
 - (7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
 - (8) Drafting, Drawing aids, tactile displays
 - (9) Specially adapted clocks and watches
- (B)
 - (1) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule
 - (2) Wheel chairs falling under heading No. 87.13 of the First Schedule
- (C) Artificial electronic larynx and spares thereof
- (D) Artificial electronic ear (Cochlear implant)
- (E)
 - (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
 - (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
 - (3) Braille paper
 - (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
 - (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
 - (6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
 - (7) Assistive listening devices, audiometers

- (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
- (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

Schedule II – 6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
1.	01012100, 010129	Live horses	6%
2.	Omitted		
3.	Omitted		
4.	Omitted		
5.	Omitted		
6.	Omitted		
7.	Omitted		
8.	Omitted		
9.	Omitted		
10.	Omitted		
11.	0402 91 10 0402 99 20	Condensed Milk	6%
12.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	6%
13.	0406	Cheese	6%
14.	0801	Brazil nuts, dried, whether or not shelled or peeled	6%
15.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.) [other than dried areca nuts]	6%
16.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas and mangoes, dried”, shall be substituted	6%
16A.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), dried	6%
17.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (<i>singhada</i>) whether or not shelled or peeled]	6%
18.	1108	Starches; inulin	6%
19.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
20.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	6%
21.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	6%
22.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	6%
23.	1505	Wool grease and fatty substances derived therefrom (including lanolin)	6%
24.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	6%
25.	1516	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	6%
26.	1517	Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	6%
27.	1518	Animal fats and animal 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 or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	6%
28.	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	6%
29.	1602	Other prepared or preserved meat, meat offal or blood	6%
30.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	6%
31.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	6%
32.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	6%
32A	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)	6%
32B	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi,	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		ravioli, cannelloni; couscous, whether or not prepared	
33.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	6%
34.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	6%
35.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	6%
36.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	6%
37.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	6%
38.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	6%
39.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	6%
40.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	6%
41.	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	6%
42.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6%
43.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	6%
44.	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	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
45.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters	6%
46.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	6%
46A.	2106 90 91	Diabetic foods	6%
47.	2202 99 10	Soya milk drinks	6%
48.	2202 99 20	Fruit pulp or fruit juice based drinks	6%
49.	2202 99 90	Tender coconut water put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE]	6%
50.	2202 99 30	Beverages containing milk	6%
51.	2515 12 10	Marble and travertine blocks	6%
52.	2516	Granite blocks	6%
53.	28	Anesthetics	6%
54.	28	Potassium Iodate	6%
55.	28	Steam	6%
56.	28	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	6%
57.	2801 20	Iodine	6%
57A	2804 40 10	Medicinal grade oxygen	6%
58.	2847	Medicinal grade hydrogen peroxide	6%
59.	29	Gibberellic acid	6%
60.	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	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	
61.	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	6%
62.	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	6%
63.	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	6%
64.	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	6%
65.	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]	6%
66.	Omitted		
67.	Omitted		
68.	Omitted		
69.	Omitted		
70.	3215	All Goods, including printing ink, writing or	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink	
71.	Omitted		
72.	3306 10 10	Tooth powder	6%
73.	3307 41 00	Odoriferous preparations which operate by burning [other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani]	6%
74.	29, 30, 3301	Following goods namely:- a) Menthol and menthol crystals, b) Peppermint (Mentha Oil), c) Fractionated / de-terpenated mentha oil (DTMO), d) De-mentholised oil (DMO), e) Spearmint oil, f) Mentha piperita oil	6%
75.	3406	Candles, tapers and the like	6%
76.	3701	Photographic plates and film for x-ray for medical use	6%
77.	3705	Photographic plates and films, exposed and developed, other than cinematographic film	6%
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.	6%
79.	3818	Silicon wafers	6%
80.	3822	All diagnostic kits and reagents	6%
81.	3926	Feeding bottles	6%
82.	3926	Plastic beads	6%
83.	4007	Latex Rubber Thread	6%
84.	4014	Nipples of feeding bottles	6%
85.	4015	Surgical rubber gloves or medical examination rubber gloves	6%
85A.	4016	Rubber bands	6%
86.	Omitted		
87.	Omitted		
88.	Omitted		
89.	4202 22 20	Hand bags and shopping bags, of cotton	6%
90.	4202 22 30	Hand bags and shopping bags, of jute	6%
91.	4203	Gloves specially designed for use in sports	6%
92.	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	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		(GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues	
92A.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	6%
93.	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	6%
94.	4405	Wood wool; wood flour	6%
95.	4406	Railway or tramway sleepers (cross-ties) of wood	6%
96.	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%
97.	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	6%
98.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	6%
99.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	6%
99A.	4419	Tableware and Kitchenware of wood	6%
100.	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	6%
101.	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,	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]	
102.	4501	Natural cork, raw or simply prepared	6%
103.	4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetables materials such as of Bamboo, of rattan, of Other Vegetable materials	6%
104.	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah	6%
105.	4701	Mechanical wood pulp	6%
106.	4702	Chemical wood pulp, dissolving grades	6%
107.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	6%
108.	4704	Chemical wood pulp, sulphite, other than dissolving grades	6%
109.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	6%
110.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	6%
111.	Omitted		
112.	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; hand-made paper and paperboard	6%
113.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	6%
114.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	6%
115.	4806 20 00	Greaseproof papers	6%
116.	4806 40 10	Glassine papers	6%
117.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated,	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		whether or not internally reinforced, in rolls or sheets	
118.	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	6%
119.	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	6%
120.	4811	Aseptic packaging paper	6%
121.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	6%
122.	4819	Cartons, boxes and cases of corrugated paper or paper board	6%
123.	4820	Exercise book, graph book, & laboratory note book and notebooks	6%
124.	4823	Paper pulp moulded trays	6%
125.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	6%
126.	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	6%
127.	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	6%
128.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title [other than Duty Credit Scrips]	6%
129.	4908	Transfers (decalcomanias)	6%
130.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	6%
131.	4910	Calendars of any kind, printed, including calendar blocks	6%
132.	4911	Other printed matter, including printed pictures and	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	
132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	6%
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	6%
132C	5508	Sewing thread of manmade staple fibres	6%
132D	5509, 5510, 5511	Yarn of manmade staple fibres	6%
133.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool	6%
134.	5602	Felt, whether or not impregnated, coated, covered or laminated	6%
135.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	6%
136.	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	6%
137.	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	6%
138.	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	6%
139.	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]	6%
140.	Omitted		
141.	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]	6%
142.	5701	Carpets and other textile floor coverings, knotted, whether or not made up	6%
143.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up,	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	
144.	5703	Carpets and other textile floor coverings, tufted, whether or not made up	6%
145.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	6%
146.	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	6%
147.	5801	Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806	6%
148.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	6%
149.	5803	Gauze, other than narrow fabrics of heading 5806	6%
150.	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	6%
151.	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	6%
152.	Omitted		
153.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	6%
154.	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]”, shall be substituted	6%
155.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]	6%
156.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi,	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]	
157.	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	6%
158.	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	6%
159.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	6%
160.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	6%
161.	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	6%
162.	5905	Textile wall coverings	6%
163.	5906	Rubberised textile fabrics, other than those of heading 5902	6%
164.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	6%
165.	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	6%
166.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	6%
167.	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	6%
168.	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	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		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	
169.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece	6%
170.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece	6%
171.	63[other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [other than Worn clothing and other worn articles; rags] ” ;	6%
171A.	6501	Textile caps	6%
171B	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	6%
172.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	6%
173.	6602	Walking-sticks, seat-sticks, whips, riding-crops and the like	6%
174.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	6%
175.	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)	6%
176.	68	Sand lime bricks or Stone inlay work	6%
176A.	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	6%
177.	6815	Fly ash blocks	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
177A	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	6%
177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	6%
177C	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	6%
177D	6913	Statues and other ornamental articles	6%
178.	7015 10	Glasses for corrective spectacles and flint buttons	6%
179.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	6%
180.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	6%
181.	7317	Animal shoe nails	6%
182.	7319	Sewing needles	6%
183.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	6%
184.	7323	Table, kitchen or other household articles of iron & steel; Utensils	6%
185.	7418	Table, kitchen or other household articles of copper; Utensils	6%
186.	7615	Table, kitchen or other household articles of aluminium; Utensils	6%
187.	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	6%
188.	8214	Paper knives, Pencil sharpeners and blades therefor	6%
189.	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	6%
189A	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	6%
190.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	6%
191.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP	6%
192.	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	6%
193.	8414 20 10	Bicycle pumps	6%
194.	8414 20 20	Other hand pumps	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
195.	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps	6%
195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers	6%
196.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]	6%
197.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]	6%
198.	8434	Milking machines and dairy machinery	6%
199.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	6%
200.	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	6%
201.	8479	Composting Machines	6%
201A	8509	Wet grinder consisting of stone as a grinder	6%
202.	8517	Telephones for cellular networks or for other wireless networks	6%
203.	85	Parts for manufacture of Telephones for cellular networks or for other wireless networks	6%
204.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.	6%
205.	8539	LED lamps	6%
206.	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles	6%
207.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	6%
207A	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	6%
208.	8712	Bicycles and other cycles (including delivery tricycles), not motorised	6%
209.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	6%
210.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
211.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	6%
212.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips	6%
213.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	6%
214.	9001	Contact lenses; Spectacle lenses	6%
215.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	6%
216.	9004	Spectacles, corrective [other than goggles for correcting vision]	6%
217.	9017 20	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments	6%
218.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	6%
219.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	6%
220.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	6%
221.	9021	Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]	6%
222.	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 like	6%
222A.	9403	Furniture wholly made of bamboo, cane or rattan	6%
223.	9404	Coir products [except coir mattresses]	6%
224.	9404	Products wholly made of quilted textile materials	6%
224A	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
225.	9405, 9405 50 31	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	6%
226.	9405	LED lights or fixtures including LED lamps	6%
227.	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)	6%
228.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	6%
229.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	6%
230.	9506	Sports goods other than articles and equipments for general physical exercise	6%
231.	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	6%
231A	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)	6%
232.	9608	Pens [other than Fountain pens, stylograph pens]	6%
233.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk	6%
234.	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	6%
235.	9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	6%
236.	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	6%
237.	9702	Original engravings, prints and lithographs	6%
238.	9703	Original sculptures and statuary, in any material	6%
239.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]	6%
240.	9706	Antiques of an age exceeding one hundred years	6%
241.	9804	Other Drugs and medicines intended for personal	6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST rate
(1)	(2)	(3)	
		use	
242.	-	<p>Lottery run by State Governments</p> <p><i>Explanation 1.-</i> For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p><i>Explanation 2.-</i></p> <p>(1) “Lottery run by State Governments” means a lottery not allowed to be sold in any state other than the organising state.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.</p>	6%
243	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software	6%

Schedule III – 9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	Omitted		
2.	1107	Malt, whether or not roasted	9%
3.	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.	9%
4.	1404 90 10	Bidi wrapper leaves (tendu)	9%
5.	1404 90 50	Indian katha	9%
6.	1517 10	All goods i.e. Margarine, Linoxyn	9%
7.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	9%
8.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	9%
9.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	9%
10.	Omitted		
11.	1702	Other sugars, including chemically pure lactose,	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		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]	
12.	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 and gajak]	9%
12A	1804	Cocoa butter, fat and oil	9%
12B	1805	Cocoa powder, not containing added sugar or sweetening matter	9%
12C	1806	Chocolates and other food preparations containing cocoa	9%
13.	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 [other than mixes and doughs for the preparation of bakers' wares of heading 1905]	9%
14.	Omitted		
15.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki]	9%
16.	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 pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products]	9%
16A	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	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
17.	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	9%
18.	Omitted		
19.	Omitted		
20.	Omitted		
21.	2104	Soups and broths and preparations therefor; homogenised composite food preparations	9%
22.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	9%
23.	2106	Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]	9%
24.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	9%
24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water]	9%
25.	2207	Ethyl alcohol and other spirits, denatured, of any strength	9%
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid	9%
26A	2515 12 20, 2515 12 90	Marble and travertine, other than blocks	9%
26B	2516 12 00	Granite, other than blocks	9%
27.	Omitted		
28.	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	9%
29.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds	9%
30.	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]	9%
30A	2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	9%
31.	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene	
32.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars	9%
33.	2710	Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]	9%
34.	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]	9%
35.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	9%
36.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	9%
37.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	9%
38.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	9%
39.	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods]	9%
40.	29	All organic chemicals other than giberellic acid	9%
41.	30	Nicotine polacrillex gum	9%
42.	3102	Mineral or chemical fertilisers, nitrogenous, which are clearly not to be used as fertilizers	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
43.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers	9%
44.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers	9%
45.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers	9%
46.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)	9%
47.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)	9%
48.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	9%
49.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	9%
50.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	9%
51.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined	9%
52.	3207	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes	9%
53.	3211 00 00	Prepared driers	9%
54.	3212	Pigments (including metallic powders and flakes)	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	
54A	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	9%
55.	Omitted		
56.	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases	9%
57.	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]	9%
57A	3303	Perfumes and toilet waters	9%
58.	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]	9%
59.	3305	Preparations for use on the hair	9%
60.	3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]	9%
60A	3307	Pre-shave, shaving or after-shave preparations,	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoop batti, dhoop, sambhrani]	
61.	3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	9%
61A	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]	9%
61B	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	9%
62.	3404	Artificial waxes and prepared waxes	9%
62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404	9%
63.	3407	Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	
64.	3501	Casein, caseinates and other casein derivatives; casein glues	9%
65.	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives	9%
66.	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	9%
67.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein	9%
68.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	9%
69.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	9%
70.	3507	Enzymes, prepared enzymes	9%
71.	3601	Propellant powders	9%
71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives	9%
72.	3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	9%
72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	9%
73.	3605	Matches (other than handmade safety matches [3605 00 10])	9%
73A	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters	9%
74.	3701	Photographic plates and film in the flat, sensitised,	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)	
75.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	9%
76.	3703	Photographic paper, paperboard and textiles, sensitised, unexposed	9%
77.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	9%
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films	9%
79.	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	9%
80.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures	9%
81.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	9%
82.	3803 00 00	Tall oil, whether or not refined	9%
83.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates	9%
84.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	9%
85.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	9%
86.	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		preparations based on rosin, resin acids or on vegetable pitch	
87.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products	9%
88.	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	9%
89.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	9%
89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	9%
90.	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber	9%
90A	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	9%
90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	9%
91.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	9%
92.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	9%
93.	3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	9%
94.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]	9%
94A	3819	Hydraulic brake fluids and other prepared liquids	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	
94B	3820	Anti-freezing preparations and prepared de-icing fluids	9%
95.	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	9%
96.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols	9%
97.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	9%
98.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]	9%
99.	3826	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals	9%
100.	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	9%
101.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms	9%
102.	Omitted		
103.	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
104.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics	9%
104A	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics	9%
105.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	9%
106.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	9%
107.	3921	Other plates, sheets, film, foil and strip, of plastics	9%
107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics	9%
108.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	9%
109.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	9%
110.	3925	Builder's wares of plastics, not elsewhere specified	9%
111.	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]	9%
112.	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)	9%
113.	4003	Reclaimed rubber in primary forms or in plates, sheets or strip	9%
114.	4004	Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)	9%
115.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	9%
116.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
117.	4007	Vulcanised rubber thread and cord, other than latex rubber thread	9%
118.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	9%
119.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	9%
120.	4010	Conveyor or transmission belts or belting, of vulcanised rubber	9%
121.	4011	Rear Tractor tyres and rear tractor tyre tubes	9%
121A	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]	9%
122.	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]	9%
123.	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]	9%
123A	4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]	9%
123B	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber	9%
123C	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	9%
124.	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		such materials or with paper [other than handbags and shopping bags, of cotton or jute]	
124A	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]	9%
124B	4205	Other articles of leather or of composition leather	9%
124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	9%
125.	Omitted		
126.	Omitted		
127.	Omitted		
128.	Omitted		
129.	Omitted		
130.	Omitted		
131.	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.	9%
132.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303	9%
132A	4303	Articles of apparel, clothing accessories and other articles of furskin	9%
133.	4304	Artificial fur and articles thereof	9%
134.	4403	Wood in the rough	9%
135.	4407	Wood sawn or chipped	9%
136.	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 [other than for match splints]	9%
137.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed	9%
137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards	9%
137C	4412	Plywood, veneered panels and similar laminated wood	9%
137D	4413	Densified wood, in blocks, plates, strips, or profile shapes	9%
137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects	9%
137F	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	9%
137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware	9%
138.	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between	9%
139.	44 or any Chapter	Bamboo flooring tiles	9%
140.	Omitted		
141.	4501	Waste cork; crushed, granulated or ground cork	9%
142.	4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	9%
143.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	9%
144.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	9%
145.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	9%
146.	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)	9%
147.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	9%
148.	4811	Paper, paperboard, cellulose wadding and webs of	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper]	
149.	4812	Filter blocks, slabs and plates, of paper pulp	9%
150.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	9%
150A	4814	Wall paper and similar wall coverings; window transparencies of paper	9%
151.	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	9%
152.	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]	9%
153.	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres	9%
153A	4819 20	Cartons, boxes and cases of non-corrugated paper or paper board	9%
154.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]	9%
155.	4821	Paper or paperboard labels of all kinds, whether or not printed	9%
156.	4822	Bobbins, spools, cops and similar supports of paper	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		pulp, paper or paperboard (whether or not perforated or hardened)	
157.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper, kites, Paper mache articles]	9%
158.	Omitted		
159.	5402, 5404, 5406	All goods other than synthetic filament yarns	9%
160.	5403, 5405, 5406	All goods other than artificial filament yarns	9%
161.	5501, 5502	Synthetic or artificial filament tow	9%
162.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	9%
163.	5505	Waste of manmade fibres	9%
164.	Omitted		
165.	Omitted		
166.	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	9%
167.	6402	Other footwear with outer soles and uppers of rubber or plastics	9%
168.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	9%
169.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	9%
170.	6405	Other footwear	9%
171.	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	9%
172.	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt [other than textile caps]	9%
173.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	9%
174.	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
175.	6505	Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	9%
176.	6506	Other headgear, whether or not lined or trimmed	9%
177.	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	9%
177A	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	9%
177B	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	9%
177C	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	9%
177D	6801	Setts, curbstones and flagstones, of natural stone (except slate)	9%
177E	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and power, of natural stone (including slate) [other than 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]	9%
177F	6803	Worked slate and articles of slate or of agglomerated slate	9%
178.	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	9%
179.	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	9%
180.	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69	
180A	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	9%
180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	9%
180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented	9%
181.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced	9%
182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	9%
182A	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	9%
182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials	9%
182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	9%
182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]	9%
182E	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
183.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	9%
184.	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	9%
184A	6904	Ceramic flooring blocks, support or filler tiles and the like	9%
184B	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	9%
185.	6906	Ceramic pipes, conduits, guttering and pipe fittings	9%
185A	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	9%
185B	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	9%
185C	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	9%
185D	6914	Other ceramic articles	9%
186.	Omitted		
187.	Omitted		
188.	Omitted		
189.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked	9%
189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	9%
189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	9%
189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	9%
189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		materials	
189E	7007	Safety glass, consisting of toughened (tempered) or laminated glass	9%
189F	7008	Multiple-walled insulating units of glass	9%
189G	7009	Glass mirrors, whether or not framed, including rear-view mirrors”;	9%
190.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	9%
190A	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	9%
191.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	9%
191A	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	9%
192.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	9%
192A	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms	9%
193.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	9%
194.	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewelery; glass microspheres not exceeding 1 mm in diameter	9%
195.	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	9%
195A	7020	Other articles of glass [other than Globes for lamps	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]	
196.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	9%
197.	7202	Ferro-alloys	9%
198.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	9%
199.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	9%
200.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	9%
201.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	9%
202.	7207	Semi-finished products of iron or non-alloy steel	9%
203.	7208 to 7212	All flat-rolled products of iron or non-alloy steel	9%
204.	7213 to 7215	All bars and rods, of iron or non-alloy steel	9%
205.	7216	Angles, shapes and sections of iron or non-alloy steel	9%
206.	7217	Wire of iron or non-alloy steel	9%
207.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	9%
208.	7219, 7220	All flat-rolled products of stainless steel	9%
209.	7221, 7222	All bars and rods, of stainless steel	9%
210.	7223	Wire of stainless steel	9%
211.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	9%
212.	7225, 7226	All flat-rolled products of other alloy steel	9%
213.	7227, 7228	All bars and rods of other alloy steel.	9%
214.	7229	Wire of other alloy steel	9%
215.	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	9%
216.	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails	9%
217.	7303	Tubes, pipes and hollow profiles, of cast iron	9%
218.	7304	Tubes, pipes and hollow profiles, seamless, of iron	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		(other than cast iron) or steel	
219.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel	9%
220.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	9%
221.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	9%
222.	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]	9%
223.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	9%
224.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	9%
225.	7311	Containers for compressed or liquefied gas, of iron or steel	9%
226.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	9%
227.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	9%
228.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	9%
229.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
230.	7316	Anchors, grapnels and parts thereof, of iron or steel	9%
231.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	9%
232.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	9%
233.	7319	Knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	9%
234.	7320	Springs and leaves for springs, of iron and steel	9%
235.	7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]	9%
235A	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	9%
236.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	9%
236A	7324	Sanitary ware and parts thereof, of iron and steel	9%
237.	7325	Other cast articles of iron or steel	9%
238.	7326	Other articles of iron or steel	9%
239.	7401	Copper mattes; cement copper (precipitated copper)	9%
240.	7402	Unrefined copper; copper anodes for electrolytic refining	9%
241.	7403	Refined copper and copper alloys, unwrought	9%
242.	7404	Copper waste and scrap	9%
243.	7405	Master alloys of copper	9%
244.	7406	Copper powders and flakes	9%
245.	7407	Copper bars, rods and profiles	9%
246.	7408	Copper wire	9%
247.	7409	Copper plates, sheets and strip, of a thickness	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		exceeding 0.15 mm	
248.	7410	Copper foils	9%
249.	7411	Copper tubes and pipes	9%
250.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	9%
251.	7413	Stranded wires and cables	9%
252.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	9%
252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]	9%
253.	7419	Other articles of copper	9%
254.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	9%
255.	7502	Unwrought nickel	9%
256.	7503	Nickel waste and scrap	9%
257.	7504	Nickel powders and flakes	9%
258.	7505	Nickel bars, rods, profiles and wire	9%
259.	7506	Nickel plates, sheets, strip and foil	9%
260.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	9%
261.	7508	Other articles of nickel	9%
262.	7601	Unwrought Aluminium	9%
263.	7602	Aluminium waste and scrap	9%
264.	7603	Aluminium powders and flakes	9%
265.	7604	Aluminium bars, rods and profiles	9%
266.	7605	Aluminium wire	9%
267.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	9%
268.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	9%
269.	7608	Aluminium tubes and pipes	9%
270.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	9%
271.	7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		plates, rods, profiles, tubes and the like, prepared for use in structures	
272.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	9%
273.	7612	Aluminium casks, drums, cans, boxes, etc.	9%
274.	7613	Aluminium containers for compressed or liquefied gas	9%
275.	7614	Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated	9%
275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]	9%
276.	7616	Other articles of aluminium	9%
277.	7801	Unwrought lead	9%
278.	7802	Lead waste and scrap	9%
279.	7804	Lead plates, sheets, strip and foil; lead powders and flakes	9%
280.	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)	9%
281.	7901	Unwrought zinc	9%
282.	7902	Zinc waste and scrap	9%
283.	7903	Zinc dust, powders and flakes	9%
284.	7904	Zinc bars, rods, profiles and wire	9%
285.	7905	Zinc plates, sheets, strip and foil	9%
286.	7907	Other articles of zinc including sanitary fixtures	9%
287.	8001	Unwrought tin	9%
288.	8002	Tin waste and scrap	9%
289.	8003	Tin bars, rods, profiles and wire	9%
290.	8007	Other articles of tin	9%
291.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap	9%
292.	8113	Cermets and articles thereof, including waste and scrap	9%
293.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
294.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	9%
295.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	9%
296.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	9%
297.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	9%
298.	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	9%
299.	8208	Knives and cutting blades, for machines or for mechanical appliances	9%
300.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets	9%
301.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	9%
301A	8212	Razors and razor blades (including razor blade blanks in strips)	9%
302.	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	9%
302A	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades therefor]	9%
303.	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
303A	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	9%
303B	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	9%
303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	9%
303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	9%
304.	Omitted		
305.	8307	Flexible tubing of base metal, with or without fittings	9%
306.	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	9%
307.	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	9%
307A	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	9%
308.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	9%
308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		15HP	
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	9%
309.	8401	Nuclear reactors; machinery and apparatus for isotopes separation	9%
310.	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	9%
311.	8403	Central heating boilers other than those of heading 8402	9%
312.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	9%
313.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	9%
314.	8406	Steam turbines and other vapour turbines	9%
315.	8410	Hydraulic turbines, water wheels, and regulators therefor	9%
316.	8411	Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]	9%
317.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]	9%
317A	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]	9%
317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]	9%
318.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		similar appliances	
319.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	9%
320.	8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]	9%
321.	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	9%
322.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	9%
323.	8422 20 00, 8422 30 00, 8422 40 00, 8422 90 [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]	9%
324.	8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	9%
325.	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]	9%
326.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	9%
327.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	9%
327A	8427	Fork-lift trucks; other works trucks fitted with	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		lifting or handling equipment	
327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	9%
327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	9%
327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	9%
328.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	9%
329.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	9%
330.	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	9%
331.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	9%
332.	8440	Book-binding machinery, including book-sewing machines	9%
333.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	9%
334.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	9%
335.	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	9%
336.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	9%
337.	8445	Machines for preparing textile fibres; spinning,	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	
338.	8446	Weaving machines (looms)	9%
339.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	9%
340.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)	9%
341.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	9%
342.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	9%
343.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	9%
344.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	9%
345.	8455	Metal-rolling mills and rolls therefor	9%
346.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		chemical, electron beam, ionic-beam or plasma arc processes	
347.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	9%
348.	8458	Lathes (including turning centres) for removing metal	9%
349.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	9%
350.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	9%
351.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	9%
352.	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	9%
353.	8463	Other machine-tools for working metal, or cermets, without removing material	9%
354.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	9%
355.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	9%
356.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand	9%
357.	8467	Tools for working in the hand, pneumatic,	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		hydraulic or with self-contained electric or non-electric motor	
358.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances	9%
359.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	9%
360.	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	9%
361.	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]	9%
362.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472	9%
363.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	9%
364.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	9%
364A	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines	9%
365.	8477	Machinery for working rubber or plastics or for the	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		manufacture of products from these materials, not specified or included elsewhere in this Chapter	
365A	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter	9%
366.	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]	9%
367.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	9%
368.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	9%
369.	8482	Ball bearing, Roller Bearings	9%
369A	8483	Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws	9%
369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	9%
370.	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories	9%
371.	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter	9%
372.	8501	Electric motors and generators (excluding generating sets)	9%
373.	8502	Electric generating sets and rotary converters	9%
374.	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	9%
375.	8504	Electrical transformers, static converters (for example, rectifiers) and inductors	9%
376.	8505	Electro-magnets; permanent magnets and articles	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	
376A	8506	Primary cells and primary batteries	9%
376B	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	9%
376C	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	9%
377.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	9%
378.	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	9%
379.	8517	Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]	9%
380.	8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set	9%
380A	8519	Sound recording or reproducing apparatus	9%
381.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	9%
381A	8522	Parts and accessories suitable for use solely or	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		principally with the apparatus of headings 8519 or 8521	
382.	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	9%
383.	8525	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]	9%
383A	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	9%
383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	9%
384.	8528	Computer monitors not exceeding 20 inches, Set top Box for Television (TV)	9%
384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	9%
384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	9%
384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	9%
385.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)	9%
386.	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors	9%
387.	8534 00 00	Printed Circuits	9%
388.	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
388A	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables	9%
388B	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	9%
389.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	9%
390.	8539	Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]	9%
391.	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	9%
392.	8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals	9%
393.	8542	Electronic integrated circuits	9%
394.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	9%
395.	8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	9%
396.	8545	Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	9%
397.	8546	Electrical insulators of any material	9%
397A	8547	Insulating fittings for electrical machines,	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	
398.	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	9%
399.	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]	9%
400.	8703	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.	9%
401.	8704	Refrigerated motor vehicles	9%
402.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	9%
403.	8715	Baby carriages and parts thereof	9%
404.	8801	Balloons and dirigibles, gliders and other non-powered aircraft	9%
405.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof	9%
406.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof	9%
407.	8908 00 00	Vessels and other floating structures for breaking up	9%
408.	9001	Optical fibres and optical fibre bundles; optical	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	
409.	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]	9%
410.	Omitted		
411.	9004	Spectacles [other than corrective]; goggles including those for correcting vision	9%
411A	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	9%
411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	9%
411C	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	9%
411D	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	9%
411E	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens	9%
411F	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection	9%
411G	9012	Microscopes other than optical microscopes; diffraction apparatus	9%
411H	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	9%
411-I	9014	Direction finding compasses; other navigational instruments and appliances	9%
411J	9015	Surveying (including photogrammetrical	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	
412.	9016	Balances of a sensitivity of 5 cg or better, with or without weights	9%
413.	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter	9%
413A	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those 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 like	9%
413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	9%
414.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	9%
415.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	9%
416.	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	9%
417.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	9%
418.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
419.	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	9%
420.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	9%
421.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	9%
422.	9032	Automatic regulating or controlling instruments and apparatus	9%
423.	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	9%
423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	9%
423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101	9%
424.	9103	Clocks with watch movements, excluding clocks of heading 9104	9%
424A	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	9%
425.	9105	Other clocks	9%
425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)	9%
425B	9107	Time switches with clock or watch movement or with synchronous motor	9%
425C	9108	Watch movements, complete and assembled	9%
426.	9109	Clock movements, complete and assembled	9%
427.	9114	Other clock or watch parts	9%
428.	9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	9%
428A	9111	Watch cases and parts thereof	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
429.	9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	9%
429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof”;	9%
429B	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments	9%
429C	9202	Other string musical instruments (for example, guitars, violins, harps)	9%
429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	9%
429E	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	9%
429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	9%
429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments	9%
429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	9%
430.	9301	Military weapons other than revolvers, pistols	9%
431.	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	9%
432.	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	9%
433.	9305	Parts and accessories of articles of headings 9301 to 9304	9%
434.	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		and parts thereof, including shot and cartridge wads	
435.	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	9%
435A	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]	9%
436.	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	9%
437.	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	9%
438.	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]	9%
438A	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]	9%
439.	9406	Prefabricated buildings	9%
440.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)	9%
440A	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	9%
441.	9506	Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]	9%
441A	9508	Roundabouts, swings, shooting galleries and other	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		fairground amusements; [other than travelling circuses and travelling menageries]	
441B	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin”;	9%
442.	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks	9%
443.	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]	9%
444.	9604 00 00	Hand sieves and hand riddles	9%
445.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	9%
446.	9607	Slide fasteners and parts thereof	9%
447.	9608	Fountain pens, stylograph pens	9%
448.	9610 00 00	Boards, with writing or drawing surface, whether or not framed	9%
448A	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks”;	9%
449.	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	9%
449A	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks	9%
449B	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	9%
449C	9618	Tailors' dummies and other lay figures; automata	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		and other animated displays, used for shop window dressing	
450.	9620 00 00	Monopods, bipods, tripods and similar articles	9%
451.	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: <p>(1) industrial plant,</p> <p>(2) irrigation project,</p> <p>(3) power project,</p> <p>(4) mining project,</p> <p>(5) project for the exploration for oil or other minerals, and</p> <p>(6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf;</p> and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.	9%
452.	9802	Laboratory chemicals	9%
452A	4011 70 00	Tyre for tractors	9%
452B	4013 90 49	Tube for tractor tyres	9%
452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	9%
452D	8413 81 90	Hydraulic Pumps for Tractors	9%
452E	8708 10 10	Bumpers and parts thereof for tractors	9%
452F	8708 30 00	Brakes assembly and its parts thereof for tractors	9%
452G	8708 40 00	Gear boxes and parts thereof for tractors	9%
452H	8708 50 00	Transaxles and its parts thereof for tractors	9%
452 I	8708 70 00	Road wheels and parts and accessories thereof for tractors	9%
452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts	9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		thereof	
452K	8708 92 00	Silencer assembly for tractors and parts thereof	9%
452L	8708 93 00	Clutch assembly and its parts thereof for tractors	9%
452M	8708 94 00	Steering wheels and its parts thereof for tractor	9%
452N	8708 99 00	Hydraulic and its parts thereof for tractors	9%
452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	9%
452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software	9%
453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI	9%

Schedule IV – 14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	1703	Molasses	14%
2.	Omitted		
3.	Omitted		
4.	Omitted		
5.	Omitted		
6.	Omitted		
7.	Omitted		
8.	Omitted		
9.	Omitted		
10.	2106 90 20	Pan masala	14%
11.	Omitted		
12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured	14%
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	14%
14.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	14%
15.	2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences [including biris]	14%
16.	Omitted		
17.	Omitted		

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
18.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	14%
19.	Omitted		
20.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	14%
21.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	14%
22.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	14%
23.	Omitted		
24.	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	14%
25.	Omitted		
26.	Omitted		
27.	Omitted		
28.	Omitted		
29.	Omitted		
30.	Omitted		
31.	Omitted		
32.	Omitted		
33.	Omitted		
34.	Omitted		
35.	Omitted		
36.	Omitted		
37.	Omitted		
38.	Omitted		
39.	Omitted		
40.	Omitted		
41.	Omitted		
42.	Omitted		
43.	Omitted		
44.	Omitted		
45.	Omitted		
46.	4011	New pneumatic tyres, of rubber [other than of a	14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres; and of a kind used on aircraft]	
47.	4012	Retreaded or used tyres and flaps	14%
48.	Omitted		
49.	Omitted		
50.	Omitted		
51.	Omitted		
52.	Omitted		
53.	Omitted		
54.	Omitted		
55.	Omitted		
56.	Omitted		
57.	Omitted		
58.	Omitted		
59.	Omitted		
60.	Omitted		
61.	Omitted		
62.	Omitted		
63.	Omitted		
64.	Omitted		
65.	Omitted		
66.	Omitted		
67.	Omitted		
68.	Omitted		
69.	Omitted		
70.	Omitted		
71.	Omitted		
72.	Omitted		
73.	Omitted		
74.	Omitted		
75.	Omitted		
76.	Omitted		
77.	Omitted		
78.	Omitted		
79.	Omitted		
80.	Omitted		
81.	Omitted		
82.	Omitted		
83.	Omitted		
84.	Omitted		
85.	Omitted		
86.	Omitted		

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
87.	Omitted		
88.	Omitted		
89.	Omitted		
90.	Omitted		
91.	Omitted		
92.	Omitted		
93.	Omitted		
94.	Omitted		
95.	Omitted		
96.	Omitted		
97.	Omitted		
98.	Omitted		
99.	Omitted		
100.	Omitted		
101.	Omitted		
102.	Omitted		
103.	Omitted		
104.	Omitted		
105.	Omitted		
106.	Omitted		
107.	Omitted		
108.	Omitted		
109.	Omitted		
110.	Omitted		
111.	Omitted		
112.	Omitted		
113.	Omitted		
114.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	14%
115.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	14%
116.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	14%
117.	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]	14%
118.	Omitted		
119.	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	14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
120.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	14%
121.	Omitted		
122.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	14%
123.	Omitted		
124.	Omitted		
125.	Omitted		
126.	Omitted		
127.	Omitted		
128.	Omitted		
129.	Omitted		
130.	8450	Household or laundry-type washing machines, including machines which both wash and dry	14%
131.	Omitted		
132.	Omitted		
133.	Omitted		
134.	Omitted		
135.	8483	Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	14%
136.	Omitted		
137.	Omitted		
138.	Omitted		
139.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)	14%
140.	8508	Vacuum cleaners	14%
141.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]	14%
142.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	14%
143.	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	14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		cut-outs of a kind used in conjunction with such engines	
144.	Omitted		
145.	Omitted		
146.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	14%
147.	Omitted		
148.	Omitted		
149.	Omitted		
150.	Omitted		
151.	8525	Digital cameras and video camera recorders [other than CCTV]	14%
152.	Omitted		
153.	Omitted		
154.	8528	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 [other than computer monitors not exceeding 20 inches and set top box for television]	14%
155.	Omitted		
156.	Omitted		
157.	Omitted		
158.	Omitted		
159.	Omitted		
160.	Omitted		
161.	Omitted		
162.	Omitted		
163.	Omitted		
163A.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	14%
164.	8702	Motor vehicles for the transport of ten or more persons, including the driver	14%
165.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons	14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		and racing cars [other than Cars for physically handicapped persons]	
166.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]	14%
167.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)	14%
168.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	14%
169.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	14%
170.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	14%
171.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	14%
172.	Omitted		
173.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	14%
174.	8714	Parts and accessories of vehicles of headings 8711 and 8713	14%
175.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]	14%
176.	8802	Aircrafts for personal use	14%
177.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	14%
178.	Omitted		
179.	Omitted		
180.	Omitted		
181.	Omitted		
182.	Omitted		
183.	Omitted		

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
184.	Omitted		
185.	Omitted		
186.	Omitted		
187.	Omitted		
188.	Omitted		
189.	Omitted		
190.	Omitted		
191.	Omitted		
192.	Omitted		
193.	Omitted		
194.	Omitted		
195.	Omitted		
196.	Omitted		
197.	Omitted		
198.	Omitted		
199.	Omitted		
200.	Omitted		
201.	Omitted		
202.	Omitted		
203.	Omitted		
204.	Omitted		
205.	Omitted		
206.	Omitted		
207.	Omitted		
208.	Omitted		
209.	Omitted		
210.	9302	Revolvers and pistols, other than those of heading 9303 or 9304	14%
211.	Omitted		
212.	Omitted		
213.	Omitted		
214.	Omitted		
215.	9504	Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]	14%
216.	Omitted		
217.	Omitted		
218.	Omitted		
219.	Omitted		
220.	Omitted		
221.	Omitted		
222.	Omitted		

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
223.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	14%
224.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	14%
225.	Omitted		
226.	Omitted		
227.	9804	All dutiable articles intended for personal use	14%
228.	Any chapter	<p>Lottery authorized by State Governments</p> <p>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p>Explanation 2.-</p> <p>(1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010</p>	14%

Schedule V -1.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	1.5%
2.	7102	Diamonds, whether or not worked, but not mounted or set [other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds]	1.5%
3.	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly	1.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		shaped]	
4.	7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]	1.5%
5.	7105	Dust and powder of natural or synthetic precious or semi-precious stones	1.5%
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	1.5%
7.	7107	Base metals clad with silver, not further worked than semi-manufactured	1.5%
8.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	1.5%
9.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured	1.5%
10.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form	1.5%
11.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	1.5%
12.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	1.5%
13.	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal [other than bangles of lac/shellac]	1.5%
14.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	1.5%
15.	7115	Other articles of precious metal or of metal clad with precious metal	1.5%
16.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	1.5%
17.	7117	Imitation jewellery	1.5%
18.	7118	Coin	1.5%

Schedule VI – 0.125%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	7102	Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds	0.125%
2.	7103	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped	0.125%
3.	7104	Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped	0.125%

Explanation. –

(i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means, -

(A) a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;

(B) a brand registered as on the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on the 15th May 2017 or thereafter under any law for the time being in force in any other country.

(iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply for the interpretation of above Schedule.

ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name, -

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of Central**

tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.

2. Exempted Goods as on 15.11.2017 [notification No.2/2017-Central Tax (Rate), dated 28th June, 2017, as amended from time to time]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	0101	Live asses, mules and hinnies	Nil
2.	0102	Live bovine animals	Nil
3.	0103	Live swine	Nil
4.	0104	Live sheep and goats	Nil
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	Nil
6.	0106	Other live animal such as Mammals, Birds, Insects	Nil
7.	0201	Meat of bovine animals, fresh and chilled.	Nil
8.	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled	Nil
9.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	Nil
10.	Omitted		
11.	Omitted		
12.	Omitted		
13.	Omitted		
14.	Omitted		
15.	Omitted		
16.	Omitted		
17.	Omitted		
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]	Nil
19.	0301	Live fish.	Nil
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	Nil
21.	0304, 0306, 0307,	All goods, fresh or chilled	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
	0308		
22.	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	Nil
23.	Omitted		
24.	Omitted		
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk	Nil
26.	0403	Curd; Lassi; Butter milk	Nil
27.	0406	Chena or paneer, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked	Nil
29.	0409	Natural honey, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair	Nil
30A	0504	All goods, fresh or chilled	Nil
30 B	0504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinized; powder and waste of these products	Nil
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.	Nil
33.	0511	Semen including frozen semen	Nil
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Nil
35.	0701	Potatoes, fresh or chilled.	Nil
36.	0702	Tomatoes, fresh or chilled.	Nil
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	Nil
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	Nil
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	Nil
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	Nil
41.	0707	Cucumbers and gherkins, fresh or chilled.	Nil
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	Nil
43.	0709	Other vegetables, fresh or chilled.	Nil
43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	Nil
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	Nil
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split other than those put up in unit container and, - (a) bearing a registered brand name; or	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried, sago pith.	Nil
46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	Nil
46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	Nil
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled	Nil
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled	Nil
49.	0802	Other nuts, Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled	Nil
50.	0803	Bananas, including plantains, fresh or dried	Nil
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.	Nil
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		(Citrus aurantifolia, Citrus latifolia), fresh.	
53.	0806	Grapes, fresh	Nil
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.	Nil
55.	0808	Apples, pears and quinces, fresh.	Nil
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	Nil
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.	Nil
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.	Nil
59.	7, 9 or 10	All goods of seed quality	Nil
60.	0901	Coffee beans, not roasted	Nil
61.	0902	Unprocessed green leaves of tea	Nil
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]	Nil
63.	0910 11 10	Fresh ginger, other than in processed form	Nil
64.	0910 30 10	Fresh turmeric, other than in processed form	Nil
65.	1001	Wheat and meslin other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
66.	1002	Rye other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
67.	1003	Barley other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
68.	1004	Oats other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
69.	1005	Maize (corn) other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
70.	1006	Rice other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
71.	1007	Grain sorghum other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		voluntarily, subject to the conditions as in the ANNEXURE I]	
73.	1101	Wheat or meslin flour other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
75.	1103	Cereal groats, meal and pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
76.	1104	Cereal grains hulled	Nil
77.	1105	Flour, powder, flakes, granules or pellets of potatoes other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
78A	1106 10 10	Guar meal	Nil
79.	12	All goods of seed quality	Nil
80.	1201	Soya beans, whether or not broken, of seed quality.	Nil
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.	Nil
82.	1204	Linseed, whether or not broken, of seed quality.	Nil
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.	Nil
84.	1206	Sunflower seeds, whether or not broken, of seed quality.	Nil
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.	Nil
86.	1209	Seeds, fruit and spores, of a kind used for sowing.	Nil
87.	1210	Hop cones, fresh.	Nil
87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets.	Nil
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.	Nil
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.	Nil
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Nil
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	Nil
92.	1301	Lac and Shellac	Nil
93.	1404 90 40	Betel leaves	Nil
93A	1404 90 60	Coconut shell, unworked	Nil
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur),	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		Palmyra Jaggery; Khandsari Sugar	
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki	Nil
96.	1905	Pappad, by whatever name it is known, except when served for consumption	Nil
97.	1905	Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread	Nil
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.	Nil
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]	Nil
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera	Nil
101.	2202 90 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
102.	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake	Nil
102A.	2306	Cotton seed oil cake	Nil
103.	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water	Nil
103A	26	Uranium Ore Concentrate	Nil
104.	2716 00 00	Electrical energy	Nil
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	Nil
106.	3002	Human Blood and its components	Nil
107.	3006	All types of contraceptives	Nil
108.	3101	All goods and organic manure other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta	Nil
110.	3825	Municipal waste, sewage sludge, clinical waste	Nil
111.	3926	Plastic bangles	Nil
112.	4014	Condoms and contraceptives	Nil
113.	4401	Firewood or fuel wood	Nil
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Nil
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government	Nil
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government	Nil
117.	48 / 4907	Rupee notes when sold to the Reserve Bank of India	Nil
118.	4907	Cheques, lose or in book form	Nil
119.	4901	Printed books, including Braille books	Nil
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	Nil
121.	4903	Children's picture, drawing or colouring books	Nil
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	Nil
122A	4907	Duty Credit Scrips	Nil
123.	5001	Silkworm laying, cocoon	Nil
124.	5002	Raw silk	Nil
125.	5003	Silk waste	Nil
126.	5101	Wool, not carded or combed	Nil
127.	5102	Fine or coarse animal hair, not carded or combed	Nil
128.	5103	Waste of wool or of fine or coarse animal hair	Nil
129.	52	Gandhi Topi	Nil
130.	52	Khadi yarn	Nil
130A.	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets	Nil
131.	5303	Jute fibres, raw or processed but not spun	Nil
132.	5305	Coconut, coir fibre	Nil
133.	63	Indian National Flag	Nil
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
135.	6912 00 40	Earthen pot and clay lamps	Nil
135A.	69	Idols made of clay	Nil
136.	7018	Glass bangles (except those made from precious metals)	Nil
136A	7113	Bangles of lac/ shellac	Nil
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	Nil
138.	8445	Charkha for hand spinning of yarns, including amber charkha	Nil
139.	8446	Handloom [weaving machinery]	Nil
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Nil
141.	8803	Parts of goods of heading 8801	Nil
142.	9021	Hearing aids	Nil
143.	92	Indigenous handmade musical instruments as listed in ANNEXURE II	Nil
144.	9603	Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	Nil
145.	9609	Slate pencils and chalk sticks	Nil
146.	9610 00 00	Slates	Nil
147.	9803	Passenger baggage	Nil
148.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey (vii) Wick for diya (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika	Nil
149.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.	
150.	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants	Nil

Explanation. -

(i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means, -

(A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country

(iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of above table.

(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government, with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority.

ANNEXURE I

For foregoing an actionable claim or enforceable right on a brand name, -

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of Central tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.

ANNEXURE II

List of indigenous handmade musical instruments	
1.	Bulbul Tarang
2.	Dotar, Dotora, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyatra or Khamak
6.	Gottuvadhyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansaveena
19.	Mohan Veena
20.	Nakula Veena

21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	Mayuri Vina or Taus
34.	Onavillu
35.	Behala(violin type)
36.	Pena or Bana
37.	Pulluvan veena - one stringed violin
38.	Ravanahatha
39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument
45.	Pulluvan kutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti
60.	Sruti upanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal

69.	Nagphani
70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghat singhari or gada singari
79.	Ghumot
80.	Gummeta
81.	Kanjira
82.	Khol
83.	Kinpar and Dhopar (tribal drums)
84.	Maddale
85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavaj jori - Sikh instrument similar to tabla
90.	Panchamukha vadyam
91.	Pung
92.	Shuddha madalam or Maddalam
93.	Tabala / tabl / chameli - goblet drum
94.	Tabla
95.	Tabla tarang - set of tablas
96.	Tamte
97.	Thanthi Panai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Patayani thappu - medium frame drum played with hands
104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai
112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Parai thappu, halgi - frame drum played with two sticks
116.	Sambal

117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak'
119.	Tasha - type of kettledrum
120.	Urumee
121.	JaltarangChimpta - fire tong with brass jingles
122.	Chengila - metal disc
123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo
127.	Khartal or Chiptya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate
132.	Thattukazhi mannai
133.	Kanch tarang, a type of glass harp
134.	Kashtha tarang, a type of xylophone.

3. Items covered under reverse charge as on 15.11.2017 [notification No.4/2017-Central Tax (Rate) dated 28.06.2017, as amended from time to time]

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
1.	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	2401	Tobacco leaves	Agriculturist	Any registered person
4.	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
4A.	5201	Raw cotton	Agriculturist	Any registered person
5.	-	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. <i>Explanation.-</i> For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

Explanation. –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of the above table.

4. List of goods on which refund of unutilized ITC on account of inverted duty structure has been blocked, as on 15.11.2017 [notification No 5/2017- Central Tax (Rate), dated 28.06.2017 as amended from time to time]

S. No.	Tariff item, heading, sub-heading or Chapter	Description of Goods
(1)	(2)	(3)
1.	5007	Woven fabrics of silk or of silk waste
2.	5111 to 5113	Woven fabrics of wool or of animal hair
3.	5208 to 5212	Woven fabrics of cotton
4.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
5.	5407, 5408	Woven fabrics of manmade textile materials
6.	5512 to 5516	Woven fabrics of manmade staple fibres
6A	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
6B	5801	Corduroy fabrics
6C	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
7.	60	Knitted or crocheted fabrics [All goods]
8.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
9.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
10.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
11.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
12.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
13.	8606	Railway or tramway goods vans and wagons, not self-propelled
14.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
15.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing

Explanation. –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of table.

5. Effective Compensation Cess rates as on 15.11.2007 [notification No. 1/2017-Compensation Cess (Rate) dated 28.06.2017 as amended from time to time]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
1.	2106 90 20	Pan-masala	60%
2.	2202 10 10	Aerated waters	12%
3.	2202 10 20	Lemonade	12%
4.	2202 10 90	Others	12%
5.	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name	71%
6.	2401	Unmanufactured tobacco (with lime tube) – bearing a brand name	65%
7.	2401 30 00	Tobacco refuse, bearing a brand name	61%
8.	2402 10 10	Cigar and cheroots	21% or Rs. 4170 per thousand, whichever is higher
9.	2402 10 20	Cigarillos	21% or Rs. 4170 per thousand, whichever is higher
10.	2402 20 10	Cigarettes containing tobacco other than filter cigarettes, of length not exceeding 65 millimetres	5% + Rs.2076 per thousand
11.	2402 20 20	Cigarettes containing tobacco other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 75 millimetres	5% + Rs.3668 per thousand
12.	2402 20 30	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	5% + Rs.2076 per thousand
13.	2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	5% + Rs.2747 per thousand
14.	2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	5% + Rs.3668 per thousand
15.	2402 20 90	Other cigarettes containing tobacco	36% + Rs.4170 per thousand
16.	2402 90 10	Cigarettes of tobacco substitutes	Rs.4006 per thousand
17.	2402 90 20	Cigarillos of tobacco substitutes	12.5% or Rs. 4,006 per thousand

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
			whichever is higher
18.	2402 90 90	Other	12.5% or Rs. 4,006 per thousand whichever is higher
19.	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name	72%
20.	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name	17%
21.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.	11%
22.	2403 19 10	Smoking mixtures for pipes and cigarettes	290%
23.	2403 19 90	Other smoking tobacco bearing a brand name	49%
24.	2403 19 90	Other smoking tobacco not bearing a brand name	11%
25.	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name	72%
26.	2403 99 10	Chewing tobacco (without lime tube)	160%
27.	2403 99 10	Chewing tobacco (with lime tube)	142%
28.	2403 99 10	Filter khaini	160%
29.	2403 99 20	Preparations containing chewing tobacco	72%
30.	2403 99 30	Jarda scented tobacco	160%
31.	2403 99 40	Snuff	72%
32.	2403 99 50	Preparations containing snuff	72%
33.	2403 99 60	Tobacco extracts and essence bearing a brand name	72%
34.	2403 99 60	Tobacco extracts and essence not bearing a brand name	65%
35.	2403 99 70	Cut tobacco	20%
36.	2403 99 90	Pan masala containing tobacco ‘Gutkha’	204%
37.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	96%
38.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	89%
39.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	Rs.400 per tonne
40.	2702	Lignite, whether or not agglomerated, excluding jet	Rs.400 per tonne
41.	2703	Peat (including peat litter), whether or not agglomerated	Rs.400 per tonne
42.	8702 10, 8702 20, 8702 30, 8702 90	Motor vehicles for the transport of not more than 13 persons, including the driver	15%
43.	8703	Motor vehicles cleared as ambulances duly fitted	NIL

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
		with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	
44.	8703 10 10, 8703 80	Electrically operated vehicles, including three wheeled electric motor vehicles.	NIL
45.	8703	Three wheeled vehicles	NIL
46.	8703	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.	NIL
47.	8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (a) 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 (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm (d) Motor vehicles other than those mentioned at (a), (b) and (c) above. <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	NIL NIL NIL 15%
48.	8703 50, 8703 70	Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion; (a) 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 (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm (d) Motor vehicles other than those mentioned at (a),	NIL NIL NIL 15%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
		(b) and (c) above. <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
49.	8703	Hydrogen vehicles based on fuel cell tech and of length not exceeding 4000 mm. <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	NIL
50.	8703 21 or 8703 22	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. <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	1%
51.	8703 31	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	3%
52.	8703	Motor vehicles of engine capacity not exceeding 1500 cc	17%
52A	8703	Motor vehicles of engine capacity exceeding 1500 cc other than motor vehicles specified against entry at S. No 52B	20%
52B	8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. <i>Explanation. -</i> For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	22%
53.	8711	Motorcycles of engine capacity exceeding 350 cc.	3%
54.	8802	Other aircraft (for example, helicopters, aeroplanes), for personal use.	3%
55.	8903	Yacht and other vessels for pleasure or sports	3%
56.	Any chapter	All goods other than those mentioned at S. Nos. 1 to 55 above	Nil

Explanation. –

(1) In this Schedule, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of above table.

(3) For the purposes of the above table, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.