भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)

RBA 27/2025
GST CIRCULAR NO. 06/2025

No.2017/AC-II/1/6/GSTMAIN/Vol-IV/3413181 **New Delhi, Dated 19.09.2025**

General Managers,
All Zonal Railways / Production Units

Sub: - Revision of GST rates as per GST 2.0 Rate Rationalisation.

Ref.- 1. Notification 09/2025 – Central Tax (Rate) dated 17th September 2025

2. Notification 10/2025 – Central Tax (Rate) dated 17th September 2025

3.Notification 14/2025 – Central Tax (Rate) dated 17th September 2025

4.Notification 15/2025 – Central Tax (Rate) dated 17th September 2025

5. Notification 02/2025 – Compensation Cess (Rate) dated 17th September 2025

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1. The 56th meeting of the GST Council was held in New Delhi on 3rd September 2025 under the chairpersonship of the Union Finance & Corporate Affairs Minister. The GST Council inter-alia made the recommendations relating to changes in GST tax rates, providing relief to individuals, common man, aspirational middle class and measures for facilitation of trade in GST. The current 4-tiered tax rate structure has been rationalized into a 2-rate structure with a Standard rate of 18% and a merit rate of 5%; a special de-merit rate of 40% for a select few goods and services (applicable to sin and luxury goods). These recommendations for changes in tax rates with respect of Goods and Services have been notified vide various Notifications referred above .**These notifications are effective w.e.f 22nd September, 2025**. These notifications are available on www.cbic.gov.in and may be thoroughly perused by all the Zonal Railways and Production Units.

2. An illustrative list of Supplies with rate changes and relevant for Railways is also brought out below:

A. Inward supplies

i. Goods

HSN Code/Chapter	Description
4406	Railway or tramway sleepers (cross-ties) of wood
2516	Granite blocks
2515 1210	Marble and travertine blocks
68	Sand lime bricks or Stone inlay work
2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft]
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery and other Lithium-ion accumulators including Lithium-ion power banks
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
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

Note: In addition to above, multiple supplies under Health Sector have undergone rate changes. As these are already comprehensively tabulated in the Annexure II of the Press Release, the same is not being reproduced herein. All supplies relevant to the Railway Hospitals may accordingly be referred from Notification No. 9/2025 CT(R) dated 17.09.2025 read with the annexed Press Release (Annexure-A).

ii. **Services**

SAC Code	Description of Service
9954	Composite supply of works contract services involving predominantly earth work (that is constituting more than 75 percent of the value of the works contract) provided to Government
9954	Composite supply of works contract provided by a sub-contractor to the main contractor providing services at (i) above to Government
9965	Supply of Transport of goods by GTA
9965	Supply of Multimodal transport of goods within India

9966	Supply of Renting of any motor vehicle (with operator)designed to carry passengers where the cost of fuel is included in consideration
9966	Supply of Renting of goods carriage (with operator) where fuel cost is included in consideration

B. **<u>Outward supplies</u>**

GST rates applicable on the scrap sold by Railways will have to be checked in view of the Notifications.

3. Till date 3 Frequently Asked Questions (FAQs) have been issued by the Department, which are annexed as **<u>Annexure-B, C and D</u>**. These may also be thoroughly perused. However, few queries that are relevant to Railways are reproduced below:

i. Procurement of Medicinal Supplies: - It is clarified that, certain medicines and medical devices procured by Railway Hospitals and dispensaries will be affected by the GST rate revision. This has been clarified by CBIC vide Question 1 of FAQ 2 which is annexed herewith as Annexure C.

"As per the National Pharmaceutical Pricing Authority (NPPA) Office Memoranda dated 12.09.2025 and 13.09.2025:

- *All manufacturers and marketing companies selling drugs, formulations, or medical devices shall revise the Maximum Retail Price (MRP) to reflect the revised GST rates.*
- *Revised price lists or supplementary price lists, in Form V/VI, shall be issued to dealers and retailers for display to consumers, and communicated to State Drug Controllers and the Government.*
- *Recalling, re-labelling, or re-stickering of stocks released in the market prior to 22.09.2025 is not mandatory, provided that the manufacturer or marketing company ensures price compliance at the retailer level."*

All Zonal Railways/Production Units are advised to ensure that their procurements are fully compliant with the updated GST rates.

ii. Time of Supply: -The applicable GST rate shall be determined in accordance with Section 14 of the CGST Act, 2017, which provides for the time of supply where there is change in the rate of tax. The same has been clarified by CBIC vide Question 4 of FAQ which is annexed herewith as Annexure C. Following table further illustrates the transitional applicability of GST due to change in rate of tax:

Scenario	Supply of Goods/Services	Invoice Date	Payment Date	Time of Supply (Applicable Rate)
1.	Before 22.09.2025	After 22.09.2025	After 22.09.2025	Earlier of invoice or payment
2.	Before 22.09.2025	Before 22.09.2025	After 22.09.2025	Date of invoice
3.	Before 22.09.2025	After 22.09.2025	Before 22.09.2025	Date of payment
4.	After 22.09.2025	Before 22.09.2025	After 22.09.2025	Date of payment
5.	After 22.09.2025	Before 22.09.2025	Before 22.09.2025	Earlier of invoice or payment
6.	After 22.09.2025	After 22.09.2025	Before 22.09.2025	Date of invoice

4. In light of the above, all Zonal Railways/Production Units are advised to ensure that, in respect of all inward supplies of goods/services where the rate of GST has been changed, the correct rate of tax is applied strictly in accordance with Section 14 of the CGST Act, 2017. The determination of applicable rate shall be based on the time of supply provisions, taking into account the dates of supply, invoice, and payment, as explained hereinabove. Necessary checks may be exercised at the time of processing supplier bills to avoid any errors in the payment.

5. Above instructions may immediately be perused and implemented in consultation with GST Consultants engaged by Zonal Railways and Production Units to ensure GST Compliance.

DA: As above

Digitally signed by Megha Agrawal
Date: 19-09-2025 13:46:58

(Megha Agrawal)
Director (Accounts)
Railway Board

Copy to:

1. PFAs of all Zonal Railways and Production Units for kind information and n.a
2. All PEDs/EDs of Railway Board for kind information and n.a.
3. MD and Directors in CRIS, Chanakyapuri, New Delhi for kind information and making necessary changes in the IT applications, wherever applicable.

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

Posted On: 03 SEP 2025 10:39PM by PIB Delhi

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

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

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

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

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

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

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

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

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

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

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

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

Reduction of GST from 28% to 18% on Cement

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

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

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

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

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

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

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

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

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

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

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

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

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

A. CHANGES IN GST RATES OF GOODS AND SERVICES

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

II. Changes in GST rates of goods

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

2. Other changes relating to goods

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

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

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

iv. Changes in GST rates of services

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

2. Other changes relating to services

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

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

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

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

a. The changes in GST rates on services will be implemented **with effect from 22nd September 2025.**

b. The changes in GST rates of all goods except pan masala, gutkha, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and bidi, will be implemented **with effect from 22nd September 2025.**

c. Pan Masala, gutkha, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and bidi will continue at the existing rates of GST and compensation cess where applicable, till loan and interest payment obligations under the compensation cess account are completely discharged.

d. Based on c) above, Union Finance Minister and Chairperson of the GST Council may decide the actual date of transition to the revised rates of GST approved by the Council for the above-mentioned goods.

e. Pending requisite amendments in CGST Act, 2017, Central Board of Indirect Taxes and Customs (CBIC) shall administratively start implementation of the revised system of grant of 90% provisional refunds arising out of Inverted Duty structure on the basis of data analysis and risk evaluation done by the system, as in the case of risk based provisional refunds on account of zero-rated supplies.

B. MEASURES FOR FACILITATION OF TRADE

1. **Process Reforms**

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

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

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

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Annexure-I

GOODS

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description	F
1.	01012100, 010129	Live horses	1
2.	0401	Ultra-High Temperature (UHT) milk	5
3.	0402 91 10, 0402 99 20	Condensed milk	1
4.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	1
5.	0406	Cheese	1
6.	0406	Chena or paneer, pre-packaged and labelled	5
7.	0801	Brazil nuts, dried, whether or not Shelled or Peeled	1
8.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts	1
9.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried	1
10.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried	1
11.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 (other than dried tamarind)	1
12.	1107	Malt, whether or not roasted	1

13.	1108	Starches; inulin	1
14.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	1
15.	1404 90 10	Bidi wrapper leaves (tendu)	1
16.	1404 90 50	Indian katha	1
17.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	1
18.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	1
19.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	1
20.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	1
21.	1505	Wool grease and fatty substances derived therefrom (including lanolin)	1
22.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	1
23.	1516	Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1
24.	1517	Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	1
25.	1517 10	All goods i.e. Margarine, Linoxyn	1

26.	1518	Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included	1
27.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	1
28.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	1
29.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	1
30.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	1
31.	1602	Other prepared or preserved meat, meat offal, blood or insects	1
32.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	1
33.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	1
34.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	1
35.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes	1
36.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	1
37.	1704	Sugar boiled confectionery	1
38.	1704	Sugar confectionery	1

39.	1804	Cocoa butter, fat and oil	1
40.	1805	Cocoa powder, not containing added sugar or sweetening matter	1
41.	1806	Chocolates and other food preparations containing cocoa	1
42.	1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included	1
43.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	1
44.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes, Fortified Rice Kernel (FRK)	1
45.	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products (other than bread, pizza bread, khakhra, chapathi, roti)	1
46.	1905 90 30	Extruded or expanded products, savoury or salted	1
47.	1905	Pizza bread	5
48.	1905 or 2106	Khakhra, chapathi or roti	5
49.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	1
50.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	1
51.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	1

52.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	1
53.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	1
54.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	1
55.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	1
56.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	1
57.	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	1
58.	2009 89 90	Tender coconut water, pre-packaged and labelled	1
59.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	1
60.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	1
61.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	1
62.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	1

63.	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings	1
64.	2104	Soups and broths and preparations therefor; homogenised composite food preparations	1
65.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	1
66.	2106	Paratha, parotta and other Indian breads by any name called	1
67.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters	1
68.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled	1
69.	2106 90 20	Pan masala*	2
70.	2106 90 91	Diabetic foods	1
71.	2106	Food preparations not elsewhere specified or included	1
72.	2201	Drinking water packed in 20 litre bottles	1
73.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	1
74.	2202 10	All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured	2
75.	2202 91 00, 2202 99	Other non-alcoholic beverages	1
76.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages	1

77.	2202 99 10	Soya milk drinks	1
78.	2202 99 20	Fruit pulp or fruit juice based drinks (other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice)	1
79.	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice	2
80.	2202 99 30	Beverages containing milk	1
81.	2202 99 90	Caffeinated Beverages	2
82.	2401*	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	2
83.	2402*	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	2
84.	2403*	Bidis	2
85.	2403*	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences	2
86.	2404 11 00*	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion	2
87.	2404 19 00*	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion	2
88.	2515 12 10	Marble and travertine blocks	1
89.	2516	Granite blocks	1
90.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	2
91.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5

92.	2702	Lignite, whether or not agglomerated, excluding jet	5
93.	2703	Peat (including peat litter), whether or not agglomerated	5
94.	28	Anaesthetics	1
95.	28	Potassium Iodate	1
96.	28	Steam	1
97.	2801 20	Iodine	1
98.	2804 40 10	Medical grade oxygen	1
99.	2807	Sulphuric acid	1
100.	2808	Nitric acid	1
101.	2814	Ammonia	1
102.	2847	Medicinal grade hydrogen peroxide	1
103.	28 or 38	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	1
104.	29 or 380893	Gibberellic acid	1
105.	29061110	Natural menthol	1
106.	29061110, 30, 3301	Following goods from natural menthol namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil	1

<table>
<tr><td>107.</td><td>29061190</td><td>Other than natural menthol</td><td>1</td></tr>
<tr><td>108.</td><td>29061190, 30, 3301</td><td>Following goods made from other than natural menthol, namely:
a. Menthol and menthol crystals
b. Peppermint (Mentha oil)
c. Fractionated/ de-terpinated mentha oil (DTMO)
d. De-mentholised oil(DMO)
e. Spearmint oil
f. Mentha piperita oil</td><td>1</td></tr>
<tr><td>109.</td><td>30</td><td>The following drugs and medicines<table><tr><td>1</td><td>Agalsidase Beta</td></tr><tr><td>2</td><td>Imiglucerase</td></tr><tr><td>3</td><td>Eptacog alfa activated recombinant coagulation factor VIIa</td></tr></table></td><td>5</td></tr>
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110.	30	The following drugs and medicines 1 Onasemnogene abeparvovec 2 Asciminib 3 Mepolizumab 4 Pegylated Liposomal Irinotecan 5 Daratumumab 6 Daratumumab subcutaneous 7 Teclistamab 8 Amivantamab 9 Alectinib 10 Risdiplam 11 Obinutuzumab 12 Polatuzumab vedotin 13 Entrectinib 14 Atezolizumab 15 Spesolimab 16 Velaglucerase Alpha 17 Agalsidase Alfa 18 Rurioctocog Alpha Pegol 19 Idursulphatase 20 Alglucosidase Alfa	1

		21	Laronidase
		22	Olipudase Alfa
		23	Tepotinib
		24	Avelumab
		25	Emicizumab
		26	Belumosudil
		27	Miglustat
		28	Velmanase Alfa
		29	Alirocumab
		30	Evolocumab
		31	Cystamine Bitartrate
		32	CI-Inhibitor injection
		33	Inclisiran
111.	30	All Drugs and medicines including: i. Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI ii. Brentuximab Vedotin iii. Ocrelizumab • (iv) Pertuzumab v. Pertuzumab + trastuzumab • (vi) Faricimab	1

112.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	1
113.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products	1
114.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments	1
115.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale	1
116.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	1
117.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]	1
118.	3304	Talcum powder, Face powder	1
119.	3305	Hair oil, shampoo	1
120.	3306	Dental floss, toothpaste	1

121.	33061010	Tooth powder	1
122.	3307	Shaving cream, shaving lotion, aftershave lotion	1
123.	33074100	Odoriferous preparations which operate by burning (other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani)	1
124.	3401	Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes	1
125.	3406	Candles, tapers and the like	1
126.	3406	Handcrafted candles	1
127.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	1
128.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	1
129.	3605 00 10	All goods-safety matches	1
130.	3701	Photographic plates and film for x-ray for medical use	1
131.	3705	Photographic plates and films, exposed and developed, other than cinematographic film	1
132.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films	1

133.	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluoresens 8 Beauveriabassiana 9 NPV of Helicoverpaarmigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogan	1
134.	3818	Silicon wafers	1
135.	3822	All diagnostic kits and reagents	1
136.	3826	Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)	1
137.	3926	Feeding bottles; Plastic beads	1
138.	4007	Latex Rubber Thread	1
139.	4011	Rear tractor tyres and rear tractor tyre tubes	1
140.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft]	2
141.	4011 70 00	Tyre for tractors	1
142.	4013 90 49	Tube for tractor tyres	1

143.	4014	Nipples of feeding bottles	1
144.	4015	Surgical rubber gloves or medical examination rubber gloves	1
145.	4016	Erasers	5
146.	4016	Rubber bands	1
147.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	1
148.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	1
149.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	1
150.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	1
151.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	1
152.	4202 22,4202 29, 4202 31 10, 4202 31 90, 4202 32,4202 39	**Handicraft**- Handbags including pouches and purses; jewellery box	1

153.	4202 22 20	Hand bags and shopping bags, of cotton	1
154.	4202 22 30	Hand bags and shopping bags, of jute	1
155.	4203	Gloves specially designed for use in sports	1
156.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	1
157.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues	1
158.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like	1
159.	4405	Wood wool; wood flour	1
160.	4406	Railway or tramway sleepers (cross-ties) of wood	1
161.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]	1
162.	4409	Bamboo flooring	1
163.	4414	**Handicraft**- Wooden frames for painting, photographs, mirrors etc	1

164.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	1
165.	4416, 4421 99 90	**Handicraft**- Carved wood products, art ware/ decorative articles of wood (including inlay work, casks, barrel, vats)	1
166.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	1
167.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	1
168.	4418	Bamboo wood building joinery	1
169.	4419	Tableware and Kitchenware of wood	1
170.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	1
171.	4420	**Handicraft-** Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	1
172.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]	1
173.	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	1
174.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	1

175.	4503 90 90 4504 90	**Handicraft**- Art ware of cork [including articles of sholapith]	1
176.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	1
177.	4701	Mechanical wood pulp	1
178.	4702	Chemical wood pulp, dissolving grades	1
179.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	1
180.	4704	Chemical wood pulp, sulphite, other than dissolving grades	1
181.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	1
182.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	1
183.	4802	Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks	1
184.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; [other than Uncoated paper and paperboard for exercise book, graph book, laboratory notebook and notebooks]	1
185.	4802	Hand-made paper and paperboard	1
186.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	1
187.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	1
188.	4806 20 00	Greaseproof papers	1

189.	4806 40 10	Glassine papers	1
190.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	1
191.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	1
192.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	1
193.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	1
194.	4819 10, 4819 20	Cartons, boxes and cases of,- a. Corrugated paper or paper boards; or b. Non-corrugated paper or paper board	1
195.	4820	Exercise book, graph book, & laboratory note book and notebooks	1
196.	4823	Paper pulp moulded trays	1
197.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	1
198.	48	Paper Sacks/Bags and bio degradable bags	1
199.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	1
200.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	1
201.	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	1

202.	5402, 5404, 5406	All goods	1
203.	5403, 5405, 5406	All goods	1
204.	5501, 5502	Synthetic or artificial filament tow	1
205.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	1
206.	5505	Waste of manmade fibres	1
207.	5508	Sewing thread of manmade staple fibres	1
208.	5509, 5510, 5511	Yarn of manmade staple fibres	1
209.	5601	Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods)	1
210.	5602	Felt, whether or not impregnate, coated, covered or laminated	1
211.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	1
212.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	1
213.	5605	Metallised yarn, whether or not gimped, being textile yarn or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	1
214.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	1

215.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	1
216.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [other than products of coir]	1
217.	5701	Carpets and other textile floor coverings, knotted, whether or not made up	1
218.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	1
219.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up	1
220.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	1
221.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom	1
222.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	1
223.	5803	Gauze, other than narrow fabrics of heading 5806	1
224.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	1
225.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	1
226.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	1

227.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	1
228.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders	1
229.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like	1
230.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	1
231.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	1
232.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	1
233.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	1
234.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	1
235.	5905	Textile wall coverings	1
236.	5906	Rubberised textile fabrics, other than those of heading 5902	1
237.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	1
238.	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	1

239.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	1
240.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	1
241.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles	1
242.	6117, 6214	Handmade/hand embroidered shawls	1
243.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece	1
244.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece	1
245.	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than Worn clothing and other worn articles; rags]	1
246.	64	Footwear of sale value not exceeding Rs.2500 per pair	1
247.	6501	Textile caps	1
248.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	1

249.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	1
250.	6602	Whips, riding-crops and the like	1
251.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	1
252.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	1
253.	68	Sand lime bricks or Stone inlay work	1
254.	6802	**Handicraft** Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone	1
255.	6802	**Handicraft** -Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	1
256.	68159990	**Handicraft** -Stone art ware, stone inlay work	1
257. ‘	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	1
258.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	1
259.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	1
260.	691200 10, 6912 00 20	**Handicraft**-Tableware and kitchenware of clay and terracotta, other clay articles	1
261.	6913	**Handicraft**-Statues and other ornamental articles	1
262.	6913 90 00	**Handicraft-**Statuettes & other ornamental ceramic articles (incl blue potteries)	1

263.	7009 92 00	**Handicraft**-Ornamental framed mirrors	1
264.	7015 10	Glasses for corrective spectacles and flint buttons	1
265.	7018 90 10	**Handicraft**-Glass statues [other than those of crystal]	1
266.	7020 00 90	**Handicraft**-Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	1
267.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	1
268.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes	1
269.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium	1
270.	7317	Animal shoe nails	1
271.	7319	Sewing needles	1
272.	7321 or 8516	Solar cookers	1
273.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	1
274.	7323	Table, kitchen or other household articles of iron & steel; Utensils	1
275.	7326 90 99	**Handicraft** -Art ware of iron	1
276.	7418	Table, kitchen or other household articles of copper; Utensils	1
277.	7419 80 30	Brass Kerosene Pressure Stove	1

278.	7419 80	**Handicraft** -Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	1
279.	7615	Table, kitchen or other household articles of aluminium; Utensils	1
280.	7616 99 90	**Handicraft** -Aluminium art ware	1
281.	8214	Pencil sharpeners	1
282.	8306	**Handicraft-**Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	1
283.	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels.	1
284.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	1
285.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	2
286.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	2
287.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP	1

288.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	1
289.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	2
290.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]	2
291.	8413 81 90	Hydraulic Pumps for Tractors	1
292.	8414 20 20	Other hand pumps	1
293.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	2
294.	8419 12	Solar water heater and system	1
295.	8420	Hand operated rubber roller	1
296.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	2
297.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers	1
298.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers	1
299.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]	1
300.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof	1
301.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof	1

302.	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines	1
303.	8479	Composting Machines	1
304.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery and other Lithium-ion accumulators including Lithium-ion power banks	2
305.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	2
306.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc	1
307.	8528	Television sets (including LCD and LED television); Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus, set top box for television and Television set (including LCD and LED television).	2
308.	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology	1
309.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	1
310.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	2
311.	8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels which is already at 18%]	2

312.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, other than those mentioned at Sr. Nos. 313, 314, 315, 316,317 and 319 of above table [wherein 28% to 18% is mentioned]	2
313.	8703	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm.	2
314.	8703	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.	2
315.	8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	2
316.	8703	Three wheeled vehicles	2
317.	8703 40, 8703 60	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm	2
318.	870340, 870360	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm	2
319.	8703 50, 8703 70	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm	2
320.	870350, 870370	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500cc or of length exceeding 4000 mm	2
321.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles which is already at 18%]	2

322.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	2
323.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	2
324.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	2
325.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	1
326.	8708 10 10	Bumpers and parts thereof for tractors	1
327.	8708 30 00	Brakes assembly and its parts thereof for tractors	1
328.	8708 40 00	Gear boxes and parts thereof for tractors	1
329.	8708 50 00	Transaxles and its parts thereof for tractors	1
330.	8708 70 00	Road wheels and parts and accessories thereof for tractors	1
331.	8708 91 00	i. Radiator assembly for tractors and parts thereof Cooling system for tractor engine and parts thereof	1
332.	8708 92 00	Silencer assembly for tractors and parts thereof	1
333.	8708 93 00	Clutch assembly and its parts thereof for tractors	1
334.	8708 94 00	Steering wheels and its parts thereof for tractor	1

335.	8708 99 00	Hydraulic and its parts thereof for tractors	1
336.	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	1
337.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	1
338.	8711	Motorcycles of engine capacity (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, of an engine capacity not exceeding 350cc; side cars	2
339.	8711	Motor cycles of engine capacity exceeding 350 cc	2
340.	8712	Bicycles and other cycles (including delivery tricycles), not motorized	1
341.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	1
342.	8714	Parts and accessories of vehicles of heading 8711	2
343.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes	1
344.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	1
345.	8802	Aircraft for personal use.	2
346.	8806	Unmanned aircrafts	2 1
347.	8903	Rowing boats and canoes	2
348.	8903	Yacht and other vessels for pleasure or sports	2
349.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips	1

350.	90 or any other Chapter	Patent Ductus Arteriousus / Atrial Septal Defect occlusion device	1
351.	9001	Contact lenses; Spectacle lenses	1
352.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	1
353.	9004	Spectacles, corrective [including goggles for correcting vision]	1
354.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	1
355.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	1
356.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	1
357.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light	1
358.	9025	Thermometers for medical, surgical, dental or veterinary usage	1
359.	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.	1
360.	9302	Revolvers and pistols, other than those of heading 9303 or 9304	2
361.	9401 20 00	Seats of a kind used for motor vehicles	2
362.	940150, 9403 80	**Handicraft-** Furniture of bamboo, rattan and cane	1

363. \	9403	Furniture wholly made of bamboo, cane or rattan	1
364.	9404	Coir products [except coir mattresses]	1
365.	9404	Products wholly made of quilted textile material not exceeding Rs. 2500 per piece	1
366.	9404	Products wholly made of quilted textile material exceeding Rs. 2500 per piece	1
367.	9404	Cotton quilts of sale value exceeding Rs. 2500 per piece	1
368.	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	1
369.	940510	**Handicraft-**Handcrafted lamps (including panchloga lamp)	1
370.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	1
371.	9503	**Handicraft-** Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	1
372.	9504	**Handicraft-**Ganjifa card	1
373.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	1
374.	9506	Sports goods other than articles and equipment for general physical exercise	1
375.	9507	Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	1
376.	9601	**Handicraft** -Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	1

377.	9602	**Handicraft** -Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins, or of modelling pastes etc. (including articles of lac, shellac)	1
378.	96032100	Tooth brushes including dental-plate brushes	1
379.	9607	Slide fasteners and parts thereof	1
380.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals, writing or drawing chalk and tailors' chalk; chalk sticks	1
381.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	2
382.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	1
383.	9619 00 30, 9619 00 40, or 9619 00 90	All goods- napkins and napkin liners for babies, clinical diapers	1
384.	9701	**Handicraft**-Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc.)	1
385.	9702	Original engravings, prints and lithographs	1
386.	9703	**Handicraft** -Original sculptures and statuary, in any material	1
387.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [including numismatic coins]	1
388.	9706	Antiques of an age exceeding one hundred years	1

389.	9804	All dutiable articles intended for personal use	2
390.	9804	All Drugs and medicines intended for personal use	1
391.	Any Chapter	Goods specified in the List required in connection with : (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	1

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

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

4.	9404	Cotton quilts of sale value not exceeding Rs. 2500 per piece

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

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

IGST 18% to Nil

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

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

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

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Annexure -II

GOODS

1. FOOD SECTOR

(5% To Nil)

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

(18% to Nil)

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

(12% to 5%)

. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	0402 91 10, 0402 99 20	Condensed milk
2.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils dairy spreads
3.	0406	Cheese
4.	0801	Brazil nuts, dried, whether or not Shelled or Peeled
5.	0802	Other nuts, dried, whether or not shelled or peeled, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castan Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [oth nuts]
6.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, r mangoes sliced, dried) and mangosteens, dried
7.	0805	Citrus fruit, such as Oranges, Mandarins (includir satsumas); clementines, wilkings and similar citrus h including pomelos, Lemons (Citrus limon, Citrus limonun aurantifolia, Citrus latifolia), dried
8.	0813	Fruit, dried, other than that of headings 0801 to 0806; r dried fruits of Chapter 8 [other than dried tamarind]
9.	1108	Starches; inulin
10.	1501	Pig fats (including lard) and poultry fat, other than that 1503
11.	1502	Fats of bovine animals, sheep or goats, other than those of
12.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oi mixed or otherwise prepared
13.	1504	Fats and oils and their fractions, of fish or marine mamn refined, but not chemically modified

. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
14.	1505	Wool grease and fatty substances derived therefrom (inclu
15.	1506	Other animal fats and oils and their fractions, whether or chemically modified
16.	1516	Animal or microbial fats and animal or microbial fractions, partly or wholly hydrogenated, inter-esterif elaidinised, whether or not refined, but not further prepare
17.	1517	Edible mixtures or preparations of animal fats or micr oils or microbial oils or of fractions of different animal fats or animal oils or microbial oils of this Chapter, othe oils or their fractions of heading 1516
18.	1518	Animal or microbial fats and animal or microbial fractions, boiled, oxidised, dehydrated, sulphurised, b by heat in vacuum or in inert gas or otherwise che excluding those of heading 1516; inedible mixtures animal, vegetable or microbial fats or oils or of frac fats or oils of this chapter, not elsewhere specified o
19.	1601	Sausages and similar products, of meat, meat offal, food preparations based on these products
20.	1602	Other prepared or preserved meat, meat offal, blood or ins
21.	1603	Extracts and juices of meat, fish or crustaceans, mollus invertebrates
22.	1604	Prepared or preserved fish; caviar and caviar substitutes eggs
23.	1605	Crustaceans, molluscs and other aquatic invertebrates prep
24.	1701 91, 1701 99	All goods, including refined sugar containing added flav matter, sugar cubes (other than those which attract 5% or
25.	1704	Sugar boiled confectionery

. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
26.	1902	Pasta, whether or not cooked or stuffed (with meat or c otherwise prepared, such as spaghetti, macaroni, noodles ravioli, cannelloni; couscous, whether or not prepared
27.	1905 90 30	Extruded or expanded products, savoury or salted (other cooked snack pellets, by whatever name called, mai process of extrusion)
28.	2001	Vegetables, fruit, nuts and other edible parts of plants, pr by vinegar or acetic acid
29.	2002	Tomatoes prepared or preserved otherwise than by vinega
30.	2003	Mushrooms and truffles, prepared or preserved otherwise acetic acid
31.	2004	Other vegetables prepared or preserved otherwise than b acid, frozen, other than products of heading 2006
32.	2005	Other vegetables prepared or preserved otherwise than b acid, not frozen, other than products of heading 2006
33.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, (drained, glacé or crystallised)
34.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and obtained by cooking, whether or not containing add sweetening matter
35.	2008	Fruit, nuts and other edible parts of plants, otherwise pre whether or not containing added sugar or other sweeteni not elsewhere specified or included; such as Ground- roasted, salted or roasted and salted, Other roasted nuts a Mango, Lemon, Orange, Pineapple or other fruits
36.	2009	Fruit or nut juices (including grape must) and unfermented and not containing added spirit, whether added sugar or other sweetening matter

. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
37.	2009 89 90	Tender coconut water, pre-packaged and labelled
38.	2101 30	Roasted chicory and other roasted coffee substitutes, an and concentrates thereof
39.	2102	Yeasts (active and inactive); other single cell micro-orgar including vaccines of heading 3002); prepared baking pov
40.	2103	All goods, including Sauces and preparations therefor, mi mixed seasonings; mustard flour and meal and prepar paste, mayonnaise and salad dressings
41.	2106	Texturised vegetable proteins (soya bari), Bari made mungodi and batters
42.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible for consumption form (other than roasted gram), pre-pack
43.	2106 90 91	Diabetic foods
44.	2201	Drinking water packed in 20 litre bottles
45.	2202 99 10	Soya milk drinks
46.	2202 99 20	Fruit pulp or fruit juice based drinks [other Beverages of Fruit Drink or Carbonated Beverages wit
47.	2202 99 30	Beverages containing milk

(18% to 5%)

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

1.	1107	Malt, whether or not roasted
2.	1302	Vegetable saps and extracts; pectic substances, pectinat agar-agar and other mucilages and thickeners, whether derived from vegetable products [other than tamarind ker
3.	1517 10	All goods i.e. Margarine, Linoxyn
4.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
5.	1521	Vegetable waxes (other than triglycerides), Beeswax, ot and spermaceti, whether or not refined or coloured
6.	1522	Degras, residues resulting from the treatment of fatty subs or vegetable waxes
7.	1702	Other sugars, including chemically pure lactose, malto fructose, in solid form; sugar syrups not containing add colouring matter; artificial honey, whether or not mix honey; caramel [other than palmyra sugar and Palmyra ja
8.	1704	Sugar confectionery [other than mishri, batasha, bura, sa harda, sakariya, gatta, kuliya, elaichidana, lukumdana, ch rice chikki, peanut chikki, sesame chikki, til chikki, ti sugar makhana, groundnut sweets, gajak and su confectionery]
9.	1804	Cocoa butter, fat and oil
10.	1805	Cocoa powder, not containing added sugar or sweetening
11.	1806	Chocolates and other food preparations containing cocoa
12.	1901	Malt extract, food preparations of flour, groats, meal extract, not containing cocoa or containing less than 4(cocoa calculated on a totally defatted basis, not elsewl included; food preparations of goods of heading 04(containing cocoa or containing less than 5% by weight of on a totally defatted basis not elsewhere specified or inclu
13.	1904	All goods i.e. Corn flakes, bulgar wheat, prepared fooc cereal flakes

14.	1905	Pastry, cakes, biscuits and other bakers' wares, whether c cocoa; communion wafers, empty cachets of a ki pharmaceutical use, sealing wafers, rice paper and similar
15.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and pre basis of these extracts, essences or concentrates or with a
16.	2101 20	All goods i.e Extracts, essences and concentrates of t preparations with a basis of these extracts, essences or with a basis of tea or mate
17.	2104	Soups and broths and preparations therefor; homogenisec preparations
18.	2105 00 00	Ice cream and other edible ice, whether or not containing
19.	2106	Food preparations not elsewhere specified or included
20.	2201	Waters, including natural or artificial mineral waters and not containing added sugar or other sweetening matter nor
21.	2202 99	Plant-based milk drinks, ready for direct consumption as l
22.	3503	Gelatin (including gelatin in rectangular (including whether or not surface-worked or coloured) and gel isinglass; other glues of animal origin, excluding casein 3501
23.	3505	Dextrins and other modified starches (for example, p esterified starches); glues based on starches, or on d modified starches

(18% to 40%)

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

1.	2202 91 00, 2202 99	Other non-alcoholic beverages

(28% to 40%)

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

2. TOBACCO

(18% to 5%)

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

(28% to 18%)

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

(28% to 40%)

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

3. AGRICULTURE SECTOR

(*12% to 5%)*

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

1.	8408	Fixed Speed Diesel Engines of power not exceeding 15
2.	8414 20 20	Other hand pumps
3.	8424	Nozzles for drip irrigation equipment or nozzles for spr
4.	8424	Sprinklers; drip irrigation system including lateral sprayers
5.	8432	Agricultural, horticultural or forestry machinery for s or cultivation; lawn or sports-ground rollers; Parts [843
6.	8433	Harvesting or threshing machinery, including straw or grass or hay mowers; parts thereof
7.	8436	Other agricultural, horticultural, forestry, poultry-ke keeping machinery, including germination plant mechanical or thermal equipment; poultry incubators parts thereof
8.	8479	Composting Machines
9.	8701	Tractors (except road tractors for semi-trailers of e more than 1800 cc)
10.	8716 20 00	Self-loading or self-unloading trailers for agricultural p
11.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws animal drawn vehicles

4. FERTILIZER SECTOR

(18% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	2807	Sulphuric acid

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

(12% to 5%)

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

(18% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	4011	Rear tractor tyres and rear tractor tyre tubes
2.	4011 70 00	Tyre for tractors
3.	4013 90 49	Tube for tractor tyres
4.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
5.	8413 81 90	Hydraulic Pumps for Tractors
6.	8708	Following parts of tractors namely: qczr. Tractor wheel rim, qczs. centre housing, qczt. housing transmission, qczu. support front axle
7.	8708 10 10	Bumpers and parts thereof for tractors
8.	8708 30 00	Brakes assembly and its parts thereof for tractors
9.	8708 40 00	Gear boxes and parts thereof for tractors
10.	8708 50 00	Transaxles and its parts thereof for tractors
11.	8708 70 00	Road wheels and parts and accessories thereof for tractors
12.	8708. 00	Radiator assembly for tractors and parts thereof; Cooling system for tractor engine and parts thereof
13.	8708 92 00	Silencer assembly for tractors and parts thereof
14.	8708 93 00	Clutch assembly and its parts thereof for tractors

15.	8708 94 00	Steering wheels and its parts thereof for tractor
16.	8708 99 00	Hydraulic and its parts thereof for tractors
17.	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors‖

5. COAL

(5% to 18%)

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

6. RENEWABLE ENERGY

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	7321 or 8516	Solar cookers
2.	8419 12	Solar water heater and system

3.	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels.
4	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology

7. TEXTILE SECTOR

(12% to 5%)

S. No.	**Chapter / Heading / Sub-heading / Tariff item**	**Description of Goods**
1.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
2.	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
3.	5508	Sewing thread of manmade staple fibres
4.	5509, 5510, 5511	Yarn of manmade staple fibres

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

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

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
24.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders
25.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like
26.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
27.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
28.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
29.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
30.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
31.	5905	Textile wall coverings
32.	5906	Rubberised textile fabrics, other than those of heading 5902
33.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
34.	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
35.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
36.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
37.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles
38.	6501	Textile caps
39.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics
40.	9404	Products wholly made of quilted textile material not exceeding Rs. 2500 per piece

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

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

(18% to 5%)

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

(12% to 18%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece
2.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece
3.	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than Worn clothing and other worn articles; rags]
4.	9404	Cotton quilts of sale value exceeding Rs. 2500 per piece
5.	9404	Products wholly made of quilted textile material exceeding Rs. 2500 per piece

8. HEALTH SECTOR

(5% to Nil)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	30	1 Agalsidase Beta 2 Imiglucerase 3 Eptacog alfa activated recombinant coagulation factor VIIa

(12% to Nil)

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

1	30	

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

		21 Laronidase 22 Olipudase Alfa 23 Tepotinib 24 Avelumab 25 Emicizumab 26 Belumosudil 27 Miglustat 28 Velmanase Alfa 29 Alirocumab 30 Evolocumab 31 Cystamine Bitartrate 32 CI-Inhibitor injection 33 Inclisiran

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	28	Anaesthetics

2.	28	Potassium Iodate
3.	28	Steam
4.	2801 20	Iodine
5.	2804 40 10	Medical grade oxygen
6.	2847	Medicinal grade hydrogen peroxide
7.	30	All Drugs and medicines including: i. Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI ii. Brentuximab Vedotin iii. Ocrelizumab • (iv) Pertuzumab v. Pertuzumab + trastuzumab • (vi) Faricimab
8.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
9.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
10.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvaedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments

11.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvaedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
12.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
13.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or denatal adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives and Ostomy appliances]
14.	3822	All diagnostic kits and reagents
15.	4015	Surgical rubber gloves or medical examination rubber gloves
16.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
17.	90 or any other Chapter	Patent Ductus Arteriousus / Atrial Septal Defect occlusion device
18.	9004	Spectacles and goggles for correcting vision
19.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
20.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus

21.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
22.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
23.	9804	Other Drugs and medicines intended for personal use

(18% to 5%)

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

9. EDUCATION

(5% to Nil)

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

(12% to Nil)

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

1.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
2.	8214	Pencil sharpeners
3.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
4.	4820	Exercise book, graph book, & laboratory note book and notebooks

(12% to 5%)

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

10. COMMON MAN ITEMS

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	33061010	Tooth powder
2.	3406	Candles, tapers and the like
3.	3605 00 10	All goods-safety matches
4.	3926	Feeding bottles

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

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

(18% to 5%)

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

11. CONSUMER ELECTRONICS

(28% to 18%)

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

12. PAPER SECTOR

12% to Nil

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

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	4701	Mechanical wood pulp

2.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
3.	4704	Chemical wood pulp, sulphite, other than dissolving grades
4.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
5.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
6.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
7.	4819 10, 4819 20	Cartons, boxes and cases of,- a. Corrugated paper or paper boards; or b. Non-corrugated paper or paper board
8.	4823	Paper pulp moulded trays
9.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
10.	48	Paper Sack and Bio degradable bags

(12% to 18%)

S. No.	**Chapter / Heading / Sub-heading / Tariff item**	**Description of Goods**
1.	4702	Chemical wood pulp, dissolving grades
2.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803[other than Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks]

3.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
4.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
5.	4806 20 00	Greaseproof papers
6.	4806 40 10	Glassine papers
7.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
8.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
9.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size

13. TRANSPORTATION SECTOR

(28% to 18%)

S. No.	**Chapter / Heading / Sub-heading / Tariff item**	**Description of Goods**
1.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft]

2.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc
3.	8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]
4.	8703	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm.
5.	8703	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.
6.	8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles
7.	8703	Three wheeled vehicles
8.	8703 40, 8703 60	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm
9.	8703 50, 8703 70	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm
10.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
11.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
12.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705

13.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
14.	8711	Motorcycles of engine capacity (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, of an engine capacity not exceeding 350cc; side cars
15.	8714	Parts and accessories of vehicles of heading 8711
16.	8903	Rowing boats and canoes
17.	9401 20 00	Seats of a kind used for motor vehicles

(28% to 40%)

S. No.	**Chapter / Heading / Sub-heading / Tariff item**	**Description of Goods**
1.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, other than those mentioned at Sr. Nos.4,5,6,7,8 and 9 of above table [wherein 28% to 18% is mentioned]
2.	870340, 870360	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm
3.	870350, 870370	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500cc or of length exceeding 4000 mm
4.	8711	Motor cycles of engine capacity exceeding 350 cc
5.	8802	Aircraft for personal use.
6.	8903	Yacht and other vessels for pleasure or sports

14. SPORTS GOODS AND TOYS

(12% to 5%)

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

15. DUTIABLE ARTICLES FOR PERSONAL USE (FOR IMPORTS)

(28% to 18%)

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

16. LEATHER SECTOR

(12% to 5%)

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

17. WOOD SECTOR

(12% to 5%)

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

1.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues
2.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like
3.	4405	Wood wool; wood flour
4.	4406	Railway or tramway sleepers (cross-ties) of wood
5.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]
6.	4409	Bamboo flooring
7.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
8.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
9.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
10.	4418	Bamboo wood building joinery

11.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
12.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
13.	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
14.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
15.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork

18. DEFENCE

(12% to 5%)

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

19. FOOTWEAR SECTOR

(12% to 5%)

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

(Maintain at 18%)

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

20. MISCELLANEOUS ITEMS

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	01012100, 010129	Live horses
2.	2515 12 10	Marble and travertine blocks
3.	2516	Granite blocks
4.	29061110	Natural menthol

5.	29061110, 30, 3301	Following goods from natural menthol namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil
6.	3701	Photographic plates and film for x-ray for medical use
7.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
8.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films
9.	3818	Silicon wafers
10.	3926	Plastic beads
11.	4007	Latex Rubber Thread
12.	4016	Rubber bands
13.	6602	whips, riding-crops and the like
14.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
15.	7015 10	Glasses for corrective spectacles and flint buttons
16.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
17.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium
18.	7317	Animal shoe nails

19.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware
20.	8420	Hand operated rubber roller
21.	9001	Contact lenses; Spectacle lenses
22.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
23.	9404	Coir products [except coir mattresses]
24.	9607	Slide fasteners and parts thereof

(12% to 18%)

S. No.	**Chapter / Heading / Sub-heading / Tariff item**	**Description of Goods**
1.	29061190	Other than natural menthol
2.	29061190, 30, 3301	Following goods made from other than natural menthol, namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil
3.	33074100	Odoriferous preparations which operate by burning (other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani)
4.	3826	Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
5.	Any Chapter	Goods specified in the List required in connection with : (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.

(28% to 40%)

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

21. CONSTRUCTION SECTOR

(12% to 5%)

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

1.	68	Sand lime bricks or Stone inlay work

(*From 28% to 18%)*

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

22. HANDICRAFTS SECTOR

(12% to 5%)

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

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

17.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)
18.	68159990	Stone art ware, stone inlay work
19.	691200 10, 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles
20.	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)
21.	7009 92 00	Ornamental framed mirrors
22.	7018 90 10	Glass statues [other than those of crystal]
23.	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]
24.	7326 90 99	Art ware of iron
25.	7419 80	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver
26.	7616 99 90	Aluminium art ware
27.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)
28.	940510	Handcrafted lamps (including panchloga lamp)
29.	940150, 9403 80	Furniture of bamboo, rattan and cane
30.	9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)

31.	9504	Ganjifa card
32.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material
33.	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)
34.	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)
35.	9703	Original sculptures and statuary, in metal, stone or any material
36.	4802	Handmade Paper and Paper board

23. OTHER MACHINERY

(12% to 5%)

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

(28% to 18%)

. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	8407	Spark-ignition reciprocating or rotary internal combusti [other than aircraft engines]

2.	8408	Compression-ignition internal combustion piston en semi-diesel engines)
3.	8409	Parts suitable for use solely or principally with the en 8407 or 8408
4.	8413	Pumps for dispensing fuel or lubricants of the type stations or garages [8413 11], Fuel, lubricating or pumps for internal combustion piston engines [8413 30]
5.	8507	Electric accumulators, including separators therefor, rectangular (including square) other than Lithium-ion l Lithium-ion accumulators including Lithium-ion power
6.	8511	Electrical ignition or starting equipment of a kind used f or compression-ignition internal combustion engine ignition magnetos, magneto-dynamos, ignition coils, sp glow plugs, starter motors); generators (for exa alternators) and cut-outs of a kind used in conjunction w

24. OTHER PROPOSALS

GST 28%/18% to 5%

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

IGST 18% to Nil

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of goods
1.	49	Technical documentation in respect of goods exempted under notification No. 19/ 2019-Customs dated 06.07.2019.

2.	71	Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme
3.	Any chapter	Works of art and antiques
4.	88, 8536	Flight Motion Simulator and its parts
5.	88, 8536	Target Motion Simulator and its parts
6.	Any chapter	Parts, sub-assemblies of HACFS
7.	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly-Return, vent guide assembly-supply, vent guide assembly-NBC for MRSAM system
8.	84, 85, 87, 90, 93	Parts and sub-assemblies of IADWS
9.	88	Military transport aircraft (C-130, C-295MW)
10.	89	Deep Submergence Rescue Vessel
11.	89	Unmanned Underwater vessels/platforms
12.	8807	Ejection Seats for fighter aircrafts
13.	8506	High performance batteries for drones and specialised equipment
14.	8525	Communication devices including software defined radios with component and accessories
15.	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories
16.	89	Sonobuoys for naval air assets
17.	93	Ship launched missiles
18.	93	Rockets with calibre more than 100mm
19.	88	RPA (Remote Piloted Aircraft) for military use

20.	Any chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Gun, Light machine gun, MAG Gun.

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

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Annexure-III

Services

69964

89965

99965

109965

129966

9968

209988

219988

229988

239988

249988

279996

289996

S.No.	HSN Code	Description of Service	From	To

1.	9954	(i) Composite supply of works contract services involving predominantly earth work (that is constituting more than 75 percent of the value of the works contract) provided to Government	12% with ITC	18% with ITC
		(ii) Composite supply of works contract provided by a sub-contractor to the main contractor providing services at (i) above to Government	12% with ITC	18% with ITC
		(iii) Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production in offshore area	12% with ITC	18% with ITC
2.	9963	Supply of "hotel accommodation" having value of supply of a unit of accommodation less than or equal to seven thousand five hundred rupees per unit per day or equivalent	12% with ITC	5% without ITC
3.	9964	(i) Supply of Air transport of passengers in other than economy class	12% with ITC	18% with ITC
		(ii) Supply of Passenger transport by any motor vehicle where fuel cost is included	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
			12% with ITC	18% with ITC

4.	9965	(i) Supply of Transport of goods by GTA	5% without ITC (RCM/FCM)	5% without ITC (RCM/FCM)
			12% with ITC	18% with ITC
		(ii) Supply of transport of goods in containers by rail by any person other than Indian Railways	12% with ITC	5% without ITC
				18% with ITC
		(iii) Supply of transportation of natural gas, petroleum crude, motor spirit, high speed diesel or ATF through pipeline	5% without ITC	5% without ITC
			12% with ITC	18% with ITC
		(iv) Supply of Multimodal transport of goods within India	12% with ITC	5%, where no leg of transport is through air, with restricted ITC (i.e. 5% of input services of goods transportation).
				18% with ITC
5.	9966	(i) Supply of Renting of any motor vehicle (with operator) designed to carry passengers where the cost of fuel is included in consideration	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
			12% with ITC	18% with ITC
		(ii) Supply of Renting of goods carriage (with operator) where fuel cost is included in consideration	12% with ITC	5% with ITC of input services (in the same line of business)
				18% with ITC

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

9.	9983	Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both;	12% with ITC	18% with ITC
10,	9986	Support services to exploration, mining or drilling of petroleum crude or natural gas or both.	12% with ITC	18% with ITC
11.	9988	(i) Supply of services by way of job work in relation to umbrella	12% with ITC	5% with ITC
		(ii) Supply of job work services or any treatment or process in relation to printing of all goods falling under Chapter 48 or 49, which attract GST ~~@12%~~ 5%	12% with ITC	5% with ITC
		(iii) Supply of job work in relation to bricks which attract GST at the rate of 5%	12% with ITC	5% with ITC
		(iv) Supply of job-work services in relation goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) (pharmaceutical products)	12% with ITC	5% with ITC
		(v) Supply of job-work services in relation to Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975	12% with ITC	5% with ITC
		(vi) Supply of job-work not elsewhere covered (residual entry)	12% with ITC	18% with ITC

12.	9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant;	12% with ITC	5% with ITC
		(ii) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	12% with ITC	5% with ITC
13.	9996	(i) Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	12% with ITC	5% with ITC
		(ii) Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL.	28% With ITC	40% with ITC
		(iii) Services by a race club for licensing of bookmakers in such club.	28% With ITC	40% with ITC
14.	9997	Beauty and physical well-being services falling under group 99972 [This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 9997]	18% with ITC	5% without ITC

15.	Any chapter	Specified Actionable Claims (betting, casinos, gambling, horse racing, lottery, online money gaming) defined as goods (Corresponding changes in the lottery valuation rules are also being carried out)	28% With ITC	40% with ITC

A. **Services Proposed to be exempted**

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

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Annexure-IV

Services

TRANSPORTATION SECTOR

S.No.	Entry	From	To
1	Supply of Air transport of passengers in other than economy class	12% with ITC	18% with ITC

2	Supply of Passenger transport by any motor vehicle where fuel cost is included	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
		12% with ITC	18% with ITC
3	Supply of transport of goods in containers by rail by any person other than Indian Railways	12% with ITC	5% without ITC
			18% with ITC
4	Supply of transportation of natural gas, petroleum crude, motor spirit, high speed diesel or ATF through pipeline	5% without ITC	5% without ITC
		12% with ITC	18% with ITC
5	Supply of Transport of goods by GTA	5% without ITC (RCM/FCM)	5% without ITC (RCM/FCM)
		12% with ITC	18% with ITC
6	Supply of Renting of any motor vehicle (with operator) of any motor vehicle designed to carry passengers where the cost of fuel is included in consideration	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
		12% with ITC	18% with ITC
7	Supply of Renting of goods carriage (with operator) where fuel cost is included in consideration	12% with ITC	5% with ITC of input services (in the same line of business)
			18% with ITC
8	Supply of Multimodal transport of goods within India	12% with ITC	5%, where no leg of transport is through air, with restricted ITC (i.e. 5% of input services of goods transportation).
			18% with ITC

JOB WORK SECTOR

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

CONSTRUCTION SECTOR

S.No.	Entry	From	To
1	Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production in offshore area	12% with ITC	18% with

2	Composite supply of works contract involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to Government	12% with ITC	18% with
3	Composite supply of works contract provided by a sub-contractor to the main contractor providing services at Sl. No. 2 above to Government	12% with ITC	18% with

LOCAL DELIVERY SERVICES

.No.	Entry	From	To
	Local delivery services	18% with ITC	18% chang
	(This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 996813 – under the Group Postal and Courier Services)		
	Supply of local delivery services through Electronic Commerce Operator (ECO)	Not currently notified under section 9(5) of the CGST Act	Rate of G Local del be notifi 9(5) of t cases wl supplying through commerc liable for GST • The app such servi • Local d provided ECO to b the scope

OTHER SERVICES

S.No.	Entry	From	To
1	Supply of Service of third-party insurance of “goods carriage”	12% with ITC	5% with ITC
2	Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	12% with ITC	5% with ITC
3	Services by way of treatment of effluents by a Common Effluent Treatment Plant;	12% with ITC	5% with ITC
4	Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	12% with ITC	5% with ITC
4	Supply of “hotel accommodation” having value of supply of a unit of accommodation less than or equal to seven thousand five hundred rupees per unit per day or equivalent	12% with ITC	5% without ITC
5	Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both;	12% with ITC	18% with ITC
6	Support services to exploration, mining or drilling of petroleum crude or natural gas or both.	12% with ITC	18% with ITC

7	Beauty and physical well-being services falling under group 99972 [This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 9997]	18% with ITC	5% without ITC

(28% to 40%)

S.No.	**Entry**	**From**	**To**
1	Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL.	28% With ITC	40% with ITC
2	Services by a race club for licensing of bookmakers in such club.	28% With ITC	40% with ITC
3	Leasing or rental services, without operator, of goods which will attract (~~28%~~) 40% GST	28% With ITC	40% with ITC
4	Specified Actionable Claims (betting, casinos, gambling, horse racing, lottery, online money gaming) defined as goods (Corresponding changes in the lottery valuation rules are also being carried out)	28% With ITC	40% with ITC

c. **Services Proposed to be exempted**

LIFE AND HEALTH INSURANCE

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

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Annexure -V

MEASURES FOR FACILITATION OF TRADE

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

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

2. Proposal for Risk-Based Provisional Sanction of refunds arising out of inverted duty structure (IDS): The Council recommended amending section 54(6) of the CGST Act, 2017, to provide for sanction of 90% of refund claimed on provisional basis, in cases arising out of inverted duty structure, on similar lines as is presently available for refund in respect of zero-rated supply.

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

3. Amendment in CGST Act to provide for GST Refunds in respect of low value export consignments: The Council recommended amendment to section 54(14) of the CGST Act, 2017 so as to remove the threshold limit for refunds arising out of exports made with payment of tax. This will particularly help small exporters making exports through courier, postal mode etc.

4. Simplified GST Registration Scheme for Small and Low-Risk Businesses: In order to simplify the registration process, the Council has recommended the introduction of an optional simplified GST registration scheme wherein registration shall be granted on an automated basis within three working days from the date of submission of application in case of low risk applicants and applicants who based on their own assessment, determine that their output tax liability on supplies to registered persons will not exceed Rs. 2.5 lakh per month (inclusive of CGST, SGST/UTGST and IGST). The scheme will provide for voluntary opting into and withdrawal from the scheme.

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

5. Introduction of Simplified Registration Scheme for small suppliers supplying through electronic commerce operators: The Council approved in-principle, the concept of a simplified GST registration mechanism for small suppliers making supplies through e-commerce operators (ECOs) across multiple States facing challenges in maintaining principal place of business in each State as currently required under the GST framework. The detailed modalities for operationalizing the said scheme will be placed before GST Council.

It will ease compliance for such suppliers and facilitate their participation in e-commerce across States.

6. Amendment in place of supply provisions for intermediary services under section 13(8) of the IGST Act: The Council recommended omission of clause (b) of section 13(8) of IGST Act 2017. Accordingly, after the said law amendment, the place of supply for "intermediary services" will be determined as per the default provision under section 13(2) of the IGST Act, 2017 i.e. the location of the recipient of such services. This will help Indian exporters of such services to claim export benefits.

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

- To omit section 15(3)(b)(i) of CGST Act, 2017 thereby omitting the requirement of establishing the discount in terms of an agreement entered into before or at the time of such supply and specifically linking of the same with relevant invoices,
- To amend section 15(3)(b) of CGST Act, 2017 to provide that discount should be granted through a credit note issued under section 34 of the CGST Act and to correspondingly amend section 34 to include a reference to section 15(3)(b), so as to provide for reversal of Input tax credit by the recipient in case where a post-sale discount is given and value of supply is reduced through GST Credit note.
- To rescind circular No.212/6/2024-GST dated 26th June 2024 which provided a mechanism ensuring compliance of conditions of Section 15(3)(b)(ii) of the CGST Act, 2017 by the suppliers.

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

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

C. OTHER MEASURES PERTAINING TO LAW & PROCEDURE

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

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

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NB/KMN

(Release ID: 2163555) Visitor Counter : 2

FREQUENTLY ASKED QUESTIONS

1. When will the changes in GST rates come into force?

As per recommendations of the GST Council in its 56th meeting, the changes in GST rates on services and goods other than pan masala, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and beedi will be effective from 22nd September, 2025. For the specified goods namely, pan masala, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and beedi, the existing rates of GST and compensation cess will continue to apply and the new rates will be implemented at a later date to be notified, based on discharging of entire loan and interest liabilities on account of compensation cess.

2. Is there any change in threshold of the registration required for goods under CGST Act, 2017?

No, there is no change in threshold of the registration required for goods under CGST Act, 2017.

3. Which notification provides for the revised rates?

The changes in GST rates will be notified in the rate notification. The notification would be placed on CBIC website.

4. What happens to the applicable rate of tax, if I had supplied goods/services or both before the changes in GST rates come into force but the invoices were issued later?

As per Section 14 (a)(i) of CGST Act, 2017, in case the goods or services or both have been supplied before the change in rate of tax, and the invoice for the same has been issued after the change in rate of tax, then the time of supply i.e. date of liability to pay tax on such supply will be as follows:

i. If the payment is received after the change in rate of tax, then time of supply shall be the date of receipt of payment or the date of issue of invoice, whichever is earlier.
ii. If the payment has been received before the change in rate of tax, the time of supply shall be the date of receipt of payment.

5. What would be the GST rate applicable if I have received advances for supply of goods/services or both but supply has not been completed or invoice is not issued?

The GST rate will be determined as per the time of supply provisions. *(Refer Section 14 of the CGST Act, 2017).*

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

Section 16(1) of CGST Act entitles a registered person to take credit of the input tax charged on his inward supplies, which he uses or intends to use in the course or furtherance of his

business, subject to conditions and restrictions which may be prescribed and in the manner provided under section 49 of the CGST Act 2017, which gets credited to his e- credit ledger.

Accordingly, if a registered person receives an inward supply and tax has been duly charged on it, at a rate which is in consonance with the rate prevailing at the time of such supply, the said registered person is entitled to the credit of such tax paid, subject to the other conditions/ restrictions and manner specified in section 49 of the CGST Act 2017.

7. What will be the impact on the IGST rate on import of goods?

The IGST on imported goods will be the GST rates as notified in the rate notification except where IGST rate has been exempted separately.

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

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

9. My outward supply is exempt under new rate schedule. But I already have ITC of GST paid in my ledger. Will I need to reverse ITC?

The ITC can be utilized to discharge outward liability for supplies of goods/services or both made till 21st September, 2025. However, for supplies made on or after i.e 22nd September, 2025 when the rate change is effected, ITC will have to be reversed as per provisions of CGST Act, 2017.

10. Will I be allowed to take refund of accumulated credit arising out of inverted duty structure for supplies effected upto the date of effect of revised rate as notified?

The said issue has been clarified vide circular No. 135/05/2020-GST dated 31.03.2020 (as amended), which states that refund of accumulated ITC in terms of clause (ii) of first proviso to section 54(3) of the CGST Act, is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. However, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of the first proviso to sub-section (3) of section 54 of the CGST Act.

11. If I already have stock on the date when rate changes come into effect, should I apply the revised rate?

GST is levied on supply. Therefore, on goods supplied on or after the revised GST rates are notified, the new GST rates will be applicable on the outward supplies of goods/services or both.

12. Will the e-way bills have to be cancelled and generated afresh on goods in transit when the new rates come into effect?

As per rule 138 of CGST Rules, 2017 the e-way bill is to be generated before the start of supply/transport of goods. There is no mandatory requirement for cancellation and fresh generation of e-way bills for goods in transit when the new rates come into effect. E-way bills currently in transit will continue to remain valid as per their original validity period.

13. UHT (Ultra High Temperature) milk has been exempted. Does exemption to UHT milk also cover plant-based milk?

All dairy milk, other than UHT milk, were already exempt from GST. Hence UHT milk has been exempted to provide same tax treatment to similar goods. Plant based milk drinks except soya milk drinks attracted 18% GST while soya milk drink attracted 12% GST. The GST rate on plant-based milk drinks and soya milk drinks have now been reduced to 5%.

14. What is the reason for 40% rate on 'other non-alcoholic beverages'?

The principle behind the recent rate rationalisation exercise is to keep similar goods at the same rate to avoid issues of misclassification and disputes. This has also been applied to 'other non-alcoholic beverages'.

15. What is the GST rate on food preparations not elsewhere specified in any of the schedules?

Food preparations not elsewhere specified will attract a GST rate of 5%.

16. What is the reason for revising GST rate only on specified varieties of Indian bread?

Bread was already exempt while pizza bread, roti, porotta, paratha etc attracted different rates. All Indian breads, by whatever name called have been exempted even though only few goods have been mentioned by way of illustrative example.

17. Why has the rate of carbonated beverages of fruit drink or carbonated beverages with fruit juice been increased?

These goods attracted compensation cess in addition to GST. Since it has been decided to end compensation cess levy, the tax has been increased to maintain the pre rate rationalization level of tax.

18. Why is there a different tax treatment between paneer and other cheese?

Prior to rate rationalisation, paneer sold in other than pre-packaged and labelled form already attracted nil rate. Therefore the changes have been made only in respect of paneer supplied in pre-packaged and labelled form. Paneer is an Indian cottage cheese. This is mostly produced in small scale sector. The measure is intended to promote Indian cottage cheese.

19. What is the reason for differential tax treatment for natural honey and artificial honey?

This is intended to promote natural honey.

20. Has the GST on all agriculture machinery / equipment been reduced?

The GST rate on agriculture machinery/equipment such as, sprinklers, drip irrigation system, Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers, harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers, other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, composting machines etc, which earlier attracted 12% GST, has now been reduced to 5%.

21. Why has agriculture machinery not been fully exempted ?

The objective of the rate rationalisation is to maintain balance between users and producers. While providing relief for the farmers, it is important that the domestic manufacturing does not get adversely impacted. If agriculture machinery is fully exempted, the manufacturers/dealers of these goods would not be able to claim input tax credit on the GST paid on raw materials and will have to reverse the ITC paid on the inputs. This would increase their effective tax incidence and cost of production. This may in turn be passed on to farmers in the form of higher prices which in turn would make the measure counterproductive.

22. What is the GST rate on medicines?

All drugs/ medicines have been prescribed a concessional rate of GST of 5%, except those specified at nil rate.

23. Why have all medicines not been exempted from GST in general?

If drugs/ medicines are fully exempted, the manufacturers/dealers would not be able to claim input tax credit on GST paid on raw materials and will have to reverse the ITC paid on the inputs. This would increase their effective tax incidence and cost of production. This may in turn be passed on to consumers/ patients in the form of higher prices which in turn would make the measure counterproductive.

24. Does the 5% GST rate apply on all medical devices?

The rate of 5% applies on all medical devices, instruments, apparatus used in medical, surgical, dental and veterinary uses other than that are exempted specifically.

25. Why has the GST rate been reduced on medical devices? Will this not lead to inverted duty structure?

The measure is intended to lower the cost of healthcare and thereby benefit patients, particularly the poor. This measure does not create any new inverted duty structure as the existing structure already had inverted duty structure although this measure may deepen the inversion. However, under GST, refund of accumulated input tax credit arising on account of inverted duty structure is available to manufacturers. GST Council has also recommended process reforms to enable expedited refunds.

26. What is the revised GST rate on small petrol, LPG, CNG, or diesel cars? What is covered under small cars?

The GST rate on all small cars has been reduced from 28% to 18%. For the purposes of GST, small cars means Petrol, LPG, or CNG cars with engine capacity up to 1200 cc and length up to 4000 mm and Diesel cars with engine capacity up to 1500 cc and length up to 4000 mm.

27. What is the new GST rate on vehicles exceeding 1500 cc or length exceeding 4000mm? What is the GST rate on utility vehicles?

The GST rate on all mid-size and large cars i.e vehicles exceeding 1500 cc or length exceeding 4000mm is 40%. Further, motor vehicles in the category of Utility Vehicles, by whatever name called including Sports Utility Vehicles (SUV), Multi Utility Vehicles (MUV), Multi-purpose Vehicles (MPV) or Cross-Over Utility Vehicles (XUV), with an engine capacity exceeding 1500 cc, length exceeding 4000 mm, and ground clearance of 170 mm and above, will also attract a GST rate of 40% without any cess.

28. What is the GST rate on 3-wheelers?

The GST rate on three-wheelers classified under HSN 8703 is 18%. It has been reduced from 28%.

29. What is the GST rate on buses and other vehicles meant to carry 10 or more persons, including the driver, such as buses?

All motor vehicles designed to transport ten or more persons, including the driver, and classified under HSN 8702, will attract a GST rate of 18%. It has been reduced from 28%.

30. What is the GST rate on vehicles supplied as ambulances?

Motor vehicles cleared as ambulances, and duly fitted with all necessary fitments, furniture, and accessories necessary for an ambulance at the time of clearance from the factory will attract a GST rate of 18%. It has been reduced from 28%.

31. What is the GST rate on goods transport vehicles such as lorries and trucks?

Motor vehicles designed for the transport of goods, such as lorries and trucks, classified under HSN 8704 will attract a GST rate of 18%. It has been reduced from 28%.

32. What is the GST rate on trailers and semi-trailers of tractors?

Tractors, other than road tractors for semi-trailers of engine capacity more than 1800 cc, attract a GST rate of 5%. However, road tractors for semi-trailers, with engine capacity more than 1800 cc attract a GST rate of 18%. It has been reduced from 28%.

33. What is the GST rate on motorcycles?

Motorcycles of engine capacity upto 350 cc attract a GST rate of 18% while Motorcycles of engine capacity exceeding 350 cc attract a GST rate of 40%.

34. GST rate is 18% for motor cycles upto 350cc? Does this include 350cc motor cycles?

The 40% rate is applicable only to motorcycles exceeding 350cc. Therefore the 18% rate also applies to motor cycles of 350cc or lesser than 350cc.

35. Currently mid-size and big cars attract 28% GST and compensation cess ranging from 17-22% with the overall tax incidence ranging from 45-50%. What will be the new rate?

The new GST rate on mid-size and big cars will be 40% with no compensation cess.

36. Has GST rate been reduced on bicycles and parts?

The GST rate has been reduced to 5% on bicycles and its parts from 12%.

37. Why has small agricultural tractors not been fully exempted from GST?

The objective is to provide relief to the farmers while not disincentivising domestic producers. Fully exempting small tractors would be counterproductive. When the rate of tax on any goods is nil, the suppliers cannot claim Input Tax Credit (ITC) on the inputs used in manufacture of the goods and will have to reverse the same. This means that the producers have to absorb this cost which will eventually be passed to the buyers.

38. Why is 40% rate referred to as a 'special rate'? What is the basis for subjecting goods to special rate?

The special rate is applicable only on few select goods, predominantly on sin goods and few luxury goods and therefore is a special rate. Most of these goods attracted Compensation Cess in addition to GST. Since it has been decided to end the Compensation Cess levy, the Compensation Cess rate is being merged with GST so as to maintain tax incidence on most goods. On other goods and services, the special rate has been applied as these were already attracting the highest GST rate of 28%.

39. What is the reason for differential tax rates on wood pulp?

Wood pulp is used for making paper and textiles. The paper chain and the textile chain operate separately. For textiles, the tax treatment is to maintain parity with other textile goods.

40. Why has GST not been removed on raw cotton?

Currently, cotton attracts GST on reverse charge basis. This means that agriculturists do not have to pay GST when they supply raw cotton. The reason for taxing cotton in GST is to avoid breakage in input credit chain and the GST paid on cotton is available as input tax credit for the textile industry. This will ultimately benefit the consumers.

41. For the textile sector, why is the rate not reduced on chemical dyes, plastics, metals, rubber used in metallised yarn, zippers, elastics, rubberised yarn, elastic covered yarn, embellishments etc?

The aim of the rate rationalisation exercise is to correct inversion in the manmade value chain. This is in line with the fibre neutral policy. However, the listed items are multi use goods.

Reducing GST on these goods will require an end use-based mechanism which is against the current policy of moving away from end use-based exemptions.

42. Will technical textiles such as geotextiles and agro-textiles face deeper inversion as these primarily use plastic components such as polyethylene and polypropylene?

Technical textiles such as geotextiles and agro- textiles are classified as textiles and not plastics by virtue of the Harmonised System of Nomenclature of World Customs Organisation adopted by India. While inversion may deepen, under GST, refund of accumulated credit on account of inverted duty is available. Therefore, accumulated input tax credit gets neutralised by way of refund. The process reform will ensure expedited sanction of the refunds.

43. Why is refund of inverted duty structure on imitation zari made out of metallised plastic film restricted while there is no other restriction on refund on other textile products made from plastic or rubber?

The decision to restrict ITC on the plastic/ polyester film in imitation zari was taken in the 52nd Council meeting. The focus of this GST rate rationalisation exercise has been to streamline GST rates.

44. What is the new GST rate on toilet soap bar? Why has a distinction been kept between liquid soap and soap in bars?

The new GST rate on toilet soap bar is 5%. This is intended to lower the monthly expenditure for the lower middle class and the poorer sections of society.

45. What is the reason for reducing GST on face powder and shampoos? Will this not benefit MNCs and luxury brands?

These goods are daily use items for almost all segments of population. Although expensive face powder and shampoos sold by MNCs or luxury brands will also benefit, the objective of the rate rationalisation exercise is to further simplify the tax structure. Administering a tax based on brand or value of cosmetics will create complexity in tax structure besides posing challenges for administration.

46. Why GST been reduced only on select items such as face powder and shaving cream?

The GST rate has been reduced to 5% only on certain goods that are daily use items for most segments of population.

47. Why has GST not been reduced on mouthwash which is also commonly consumed across households like dental floss?

GST Council recommended to reduce the GST rate to 5% on tooth paste, tooth brush and dental floss which are in the nature of basic dental hygiene goods.

48. Why has GST rate on coal been increased? Will this not impact electricity cost?

Coal attracted, prior to rate rationalization, 5% GST+ Compensation Cess of Rs 400/ton. The Council has recommended to end Compensation Cess and hence the rate has been merged with GST. There is no additional burden.

49. Has the GST rate on tendu leaves been reduced? Why has the rate been reduced?

GST rate on tendu leaves has been reduced to 5% as tobacco leaves are already at 5%. Tendu leaves are also a minor forest produce.

50. What is the GST rate on renewable energy equipment/devices?

The GST rate on renewable energy equipment/devices that were at 12% has been reduced to 5%.

51. Why has the GST rate been reduced on renewable energy equipment /devices? Will this not lead to inverted duty structure?

These goods already faced inverted duty structure. While reducing the GST rate to 5% will deepen inversion, mechanism for refund arising out of inverted duty structure is available. In addition, process reforms will ensure expedited refunds. The objective is to promote renewable energy goods.

52. Why has the GST rate on marble and travertine blocks and granite blocks been reduced?

Earlier, marble and travertine blocks and granite blocks attracted GST rate of 12%. These are in the nature of intermediate goods and GST rate on these goods has been reduced to 5%.

53. What is the GST rate on spectacles and goggles (heading 9004)?

Spectacles and goggles for correcting vision now attract 5% GST (reduced from 12% and 18% respectively), while spectacles and other goggles other than for correcting vision continue to attract GST rate of 18%.

54. What is the GST rate on batteries (heading 8507)?

Earlier, lithium-ion batteries attracted 18% GST and other batteries attracted 28% GST. Now, all batteries under heading 8507 will be uniformly taxed at 18% GST.

55. What is the GST rate on Air Conditioners, TVs, monitors and dishwashers?

GST on air conditioners and dishwashers has been reduced from 28% to 18%. Earlier TVs and monitors up to 32 inches earlier attracted 18% GST while larger TVs and monitors attracted 28% GST. Now all TVs and monitors will be uniformly taxed at 18%.

56. Which policies are covered under the ambit of the GST exemption recommended on life insurance?

The policies covered under the exemption recommended on life insurance are all individual life insurance policies including term, ULIP, and endowment plans and reinsurance services thereof.

57. Which policies are covered under the ambit of the GST exemption recommended on health insurance?

The policies covered under the exemption recommended on health insurance are all individual health insurance policies including family floater plans and senior citizen policies and the reinsurance services thereof.

58. Whether the passenger transportation services will be taxed at 18%?

No, the passenger transportation services will be taxed at a merit rate of 5% with no ITC. However, service providers will have the option to charge a standard rate of 18%, which would allow them to claim full ITC.

59. Whether the same option of two rates is available to transport of passenger by air?

No such option is available for transport of passenger by air i.e. if travel is by economy class then rate of GST is 5% otherwise the GST rate will be 18%.

60. Whether the rate of 18% is applicable to transportation of goods by GTA?

The transportation of goods by GTA will continue to be taxed at the merit rate of 5% with no ITC. However, the GTA will have the option of charging GST at the standard rate of 18% with full ITC.

61. Whether transportation of goods in containers by Container Train Operator (CTO) will be taxed at 12%?

No, service of transportation of goods in container by CTO will be given the option of charging 5% rate with no ITC or 18% rate with full ITC.

62. What is the GST rate for transportation of goods by the multi modal transporter?

Multimodal transportation of goods will be taxed at 5% GST with restricted ITC provided no transportation of goods by air is involved. However, where the transportation of goods by air is involved then the rate of GST will be 18% with full ITC.

63. Why not fully exempt GTA services from GST considering the importance of this sector?

When a service is exempt the service provider cannot claim ITC. This adds to their cost and makes the service costlier. Moreover, specific exemptions have already been provided where required such as transport of essential items (B2C) like agricultural produce, milk, etc.

64. What is the recommended GST rate on services by way of job work in relation to pharmaceutical products?

These services will now attract the rate of 5% with ITC. This was earlier taxable at 12%.

65. What is the recommended GST rate on services by way of job work in relation to hides, skins and leather falling under Chapter 41?

The said services will now attract the rate of 5% with ITC. This was earlier taxable at 12%.

66. Whether the rate of 5% recommended for job work in relation to hides, skins and leather also cover job-work in relation to manufacture of leather goods or foot wear falling under Chapter 42 or 64?

No, the said recommendation will not cover job-work in relation to manufacture of leather goods or foot wear falling under Chapter 42 or 64.

67. Whether the job works services in relation to manufacture of alcoholic liquor for human consumption are also recommended to be charged at the lower rate of 5%?
No, the said services will continue to attract a rate of 18% with ITC.

68. What would be the GST rate on residuary job work services?
Residuary job-work services, i.e. those job-work services for which a specific rate is not notified, currently attract GST at 12% rate. Such services will now attract GST at the rate of 18%.

69. Why not make job work completely tax-free instead of just lowering the rate?
Exempting job work services will break the ITC chain, which increases costs. This is especially relevant for the sectors where multiple layers of job-workers are involved. A lower rate of 5% with ITC, gives full credit benefit for businesses thereby avoiding any cascading of tax.

70. Whether the works contract services relating to oil and gas exploration and production (E&P) in the offshore area will be taxed at 18%?

Yes, the works contract and associated services, in respect of offshore works contact relating to oil and gas exploration and production(E&P) in the offshore area will be taxed at 18% GST.

71. Whether the hotel accommodation services, where the value of supply is up to Rs. 7500 per unit per day, or equivalent, will be taxed at 18%?
No, the said service will attract GST rate of 5% without ITC.

72.. What is the recommended GST rate on beauty and physical well-being services? What all will be covered under this rate?
Beauty and physical well-being services including services of health clubs, salons, barbers, fitness centers, yoga, etc. will attract GST rate of 5% without ITC. These services attracted 18% GST earlier.

73. Whether lottery tickets, betting, gambling, horse racing, and casinos attract GST at the rate of 40%?
Yes, for all specified actionable claims including betting, casinos, gambling, horse racing, lottery and online money gaming, GST rate of 40% will apply.

74. What is the recommended rate of GST on services of admission to sporting events like the IPL?

Admission to sporting events like IPL will attract 40% GST, However, this rate of 40% will not apply to admission to recognized sporting events.

75. What will be the rate of GST on services of admission to sporting events other than sporting events like IPL?

Admission to other sporting events including recognised sporting events where the ticket price is not more than Rs. 500 continues to be exempt, and if the ticket price is more than Rs. 500, it continues to be taxed at the standard rate of 18%.

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Frequently Asked Questions- 2

Q1. Is it required to recall and re-label MRP on medicines already in the supply chain before 22nd September,2025? How will the re-labelling be implemented?

Answer: The National Pharmaceutical Pricing Authority (NPPA) vide OMs dated 12.9.2025 and 13.9.2025 have clarified the following:

- All manufacturers/ marketing companies selling drugs/ formulations shall revise the Maximum Retail Price (MRP) of drugs/formulations (including medical devices).
- The manufacturers/ marketing companies shall issue revised price list or supplementary price list, in Form V/VI, to dealers and retailers for display to consumers, and to State Drug Controllers and the Government, reflecting the revised GST rates and revised MRP.
- Recalling, re-labelling, or re-stickering on the label of container or pack of stocks released in the market prior to 22nd September, 2025 is not mandatory, if manufacturer/ marketing companies are able to ensure price compliance at the retailer level.

The OMs are available in the website of the National Pharmaceutical Pricing Authority (NPPA) under Department of Pharmaceuticals:

https://nppa.gov.in/uploads/tender/01da3cf0cd3d17c68c9a63fe23878260.pdf and https://nppa.gov.in/uploads/tender/ 12fbbb0cb337f1d2d70afb3fbcb57f39.pdf

Q2. Unmanned aircrafts (Drones) attracted 5%,18% and 28% GST rate. 56th GST Council had recommended 5% GST rate on drones. Whether this 5% GST rate will apply to all types of drones?

Answer: Earlier unmanned aircrafts for personal use attracted 28% GST, unmanned aircrafts with digital camera/video camera recorders attracted 18% GST rate and all other unmanned aircrafts apart from aforementioned categories attracted 5% GST.

The GST council in its 56th meeting held on 03.09.2025 has recommended uniform GST rate of 5% on all the drones.

Q3. What is the current GST rate on bricks?

Answer: A Special Composition Scheme on supply of the bricks (other than sand lime bricks) was implemented w.e.f 1st April,2022 based on the Report of the Group of Ministers on Capacity Based Taxation and Special Composition Scheme which was accepted by GST Council in its 45th meeting held on 17th Sep 2021. Under the scheme, bricks attract GST of 6% without ITC and 12% with ITC with threshold limit for bricks at Rs. 20 lakhs instead of Rs.40 lakhs as is applicable to goods. The GST council in its 56th meeting held on 3rd September, 2025 did not recommend any change on the special composition scheme rates except on sand lime bricks on

which GST rate has been recommended to be reduced from 12% to 5%. Hence, all kinds of bricks except sand lime bricks continue to attract GST of 6% without ITC and 12% with ITC with a threshold limit of Rs. 20 lakhs.

Q4. What are the insurance services covered within the ambit of the exemption granted to individual life and health insurance?

Answer: Services of individual health and life insurance business provided by insurers to the insured, where the insured is not a group, are included within the ambit of the exemption. When these services are provided to an individual, or to an individual with his/her family, the same will be exempted.

Q5. In addition to exempting services of individual health and life insurance supplied by insurers, will any input services of insurers be also exempted?

Answer: At present, insurers are availing ITC on many inputs and input services such as commissions, brokerage and reinsurance, etc. Out of these input services, reinsurance services will be exempted. Input Tax Credit of other inputs or input services is to be reversed because the output services will be exempted.

Q6. Do hotels which supply units of accommodation having value less than or equal to Rs 7500/- per unit day have the option of supplying such units at 18% with ITC?

Answer: Suppliers of hotel accommodation service where the value of a unit of accommodation is less than or equal to Rs 7500/- per unit per day, shall have to charge GST at 5% without ITC on such units. It is a mandatory rate prescribed for such services, and the option to pay GST at the rate of 18% with ITC is not available for such units.

Q7. Will hotels supplying units of accommodation having value less than or equal to Rs 7500/- per unit per day be able to avail ITC in relation to such units?

Answer: The hotels supplying units of accommodation which have value less than or equal to Rs 7500/- per unit per day, shall not be able to avail ITC on such units, as the GST rate prescribed for such supplies is 5% without ITC.

Q8. Is the 5% without ITC rate on beauty and physical well-being services mandatory? Can service providers charge 18% with ITC?

Answer: The 5% without ITC rate on beauty and physical well-being services is mandatory. Service providers do not have the option to charge 18% with ITC on these services.

Q9.How should a service provider deal with input tax credit (ITC) in cases where GST is payable at a rate of 5% without ITC?

Answer: In such cases,

(a) Credit of input tax charged on goods or services used exclusively in supplying such services shall not be taken by the service provider; and
(b) Credit of input tax charged on goods or services used partly for supplying such services and partly for supplying other taxable supplies shall be reversed by the service provider as if the supply leviable to 5% without ITC is an exempt supply. Consequently, proportionate ITC shall be required to be reversed by the service provider as per Section 17(2) of the CGST Act, 2017 and the rules made thereunder.

Q10. What is the GST rate applicable on job work services in relation to bus body building?

Answer: Job work services in relation to bus body building are taxable at a GST rate of 18% with Input Tax Credit (ITC). Earlier, these services were covered under a specific entry [erstwhile Entry (ic) of Heading 9988] and attracted 18% with ITC. In the recent rate rationalization exercise, all residual job work services or other manufacturing services have been aligned to 18% with ITC, thereby subsuming the specific entry for bus body building.

Q11. What is the GST rate applicable on job work services in relation to bricks?

Answer: Job-work services in relation to those bricks that will attract GST @5% (E.g. sand lime bricks) will be taxable at the rate of 5% with ITC.

Q12. What is the GST rate applicable on multimodal transport of goods?

Answer: Multimodal transport of goods (where at least two different modes are used by a multimodal transporter) will be taxable as follows:

(a) 5% with restricted input tax credit — i.e. ITC allowed only on input services of transportation of goods limited to 5% of the value; when no leg of transport of goods is by air.
(b) 18%, with full input tax credit; when at least one leg of the transport is by air.

Q13. Can ITC be taken on multimodal transport services, where no leg of transport is by air and the applicable rate is 5%?

Answer. Input services of goods transportation limited to 5% of the value will be allowed even if supplier of such services has charged a higher rate of tax. ITC will not be allowed for other inputs or input services.

Example: ‘A’ engages ‘B’ (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs. 1200, without involving any transportation through air. B’ hires GTA ‘C’ for Rs. 600 who charges tax @18% and Container Transport Operator ‘D’ for Rs. 400 who charges tax @5%.

GST Rate applicable for the service provided by ‘B’: 5%

ITC available to 'B':

(a) GTA input: Rs. 30 (5% of Rs. 600), not Rs. 108 (18% of 600)
(b) CTO input: Rs. 20 (5% of Rs. 400).

Q14. What is the tax treatment if multimodal transportation involves transport of goods through air also?

Answer: If at least one leg of transport is through air, the applicable GST rate will be 18%. In such cases entire ITC of inputs or input services is allowed.

Example: 'A' engages 'B' (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs. 1200, which involves transportation through air. B' engages a service provider 'C' providing services of transport of goods through air for Rs 800 and a GTA 'D' for Rs. 200 who charges tax @18%.

GST rate applicable on the service provided by B: 18%

ITC available to 'B':

(a) GTA input: Rs 36 (18% of Rs. 200)
(b) Input on the services of goods transportation by air: Rs 144 (18% of Rs. 800).

Q15. Who is liable to pay GST for Local Delivery Services provided through ECO?

Answer: Services by way of local delivery provided through an e-commerce operator (ECO) where the person supplying such services is not liable to register under Section 22(1) will be covered under Section 9(5) of the CGST Act. In such cases, the liability to pay GST will be on the ECO.

Q16. At what rate are local delivery services taxable?

Answer: The services of local delivery are taxable at 18%.

If such services of local delivery are supplied directly by a registered person: GST @ 18% payable by that person.

If such services of local delivery are supplied through ECO by a person who is not liable to be registered: GST @ 18% payable by the ECO under section 9(5).

If such services of local delivery are supplied through ECO by a registered person: GST@18% is payable by the supplier of the local delivery service, i.e., the registered person supplying through ECO.

Q17. Whether an ECO providing the local delivery services are covered within the scope of GTA? What will be the effect if the local delivery services are provided through an ECO?

Answer: "Goods Transport Agency" (GTA) will not include:

(a) *"electronic commerce operator by whom the services of local delivery are provided,"* and
(b) *"electronic commerce operator through whom the services of local delivery are provided."*

Q18. What is tax treatment for leasing or renting services without operator?

Answer: Majority of leasing or rental services without operator are taxed at the same rate of tax as applicable on supply of like goods. No change is proposed in this regard. The tax rate on such services will continue to be equal to the tax rate applicable on supply of like goods. For example, if cars or machines are taxed at 18% then the rate of 18% will be applicable for leasing or renting (without operator) of such cars or machines. Similarly, if supply of any motor vehicle is taxed at 40% or 5% then the leasing or renting services (without operator) will also be taxed at 40% or 5% respectively.

Q19. What is the applicable tax rate on leasing/renting a car with operator?

Answer: Supplier of services of leasing/renting a car with operator (for example, driver) will now have the option of charging 5% with ITC of input services in same line of business or 18% with full ITC.

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Frequently Asked Questions- 3

Q1. In which notification will I find the CGST rates changes for goods? Is a new Notification being issued?

You will find the changes in CGST rates on goods in Notification No. 9/2025- Central Tax (Rate) dated 17.9.2025. This Notification No. 9/2025- Central Tax (Rate) dated 17.9.2025 has been issued in supersession of earlier Notification No.1/2017- Central Tax (Rate) dated 28th June 2017.

The same is available on https://taxinformation.cbic.gov.in/view-pdf/1010436/ENG/Notifications

Q2. In which notification will I find the list of exempted goods from CGST? Is a new Notification being issued?

You will find the list of goods exempted from CGST in Notification no. 10/2025-Central Tax (Rate) dated 17.9.2025. This Notification no. 10/2025-Central Tax (Rate) dated 17.9.2025 has been issued in supersession of earlier Notification No.2/2017- Central Tax (Rate) dated 28th June 2017.

The same is available on https://taxinformation.cbic.gov.in/view-pdf/1010437/ENG/Notifications

Q3. In which notification will I find the GST rate for handicrafts? Is a new Notification being issued?

You will find the GST rates for handicrafts in Notification no. 13/2025-Central Tax (Rate) dated 17.9.2025. This Notification no. 13/2025-Central Tax (Rate) dated 17.9.2025 has been issued to amend Notification No.21/2018- Central Tax (Rate) dated 26th July, 2018.

The same is available on https://taxinformation.cbic.gov.in/view-pdf/1010440/ENG/Notifications

Q4. Which notification prescribes the amended rates of compensation cess?

Notification no. 1/2017-Compensation Cess (Rate) dated 28.6.2017 has been amended vide Notification no. 2/2025-Compensation Cess (Rate) dated 17.9.2025 to notify the changes in compensation cess rates.

The same is available on https://taxinformation.cbic.gov.in/view-pdf/1010449/ENG/Notifications

Q5. Which is the notification relating to change in GST rate on goods imported for petroleum operations?

Please refer to notification no. 11/2025- Central Tax (Rate) dated 17.9.2025 in this regard.

The same is available on https://taxinformation.cbic.gov.in/view-pdf/1010438/ENG/Notifications

Q6. Has a new notification been issued for bricks under Special Composition Scheme?

There is no change in GST rate under the special composition scheme for bricks other than sand lime bricks. Notification no. 14/2025- Central Tax (Rate) dated 17.9.2025 has been issued in this regard.

The same is available on https://taxinformation.cbic.gov.in/view-pdf/1010441/ENG/Notifications

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भारत सरकार (Government of India)
रेल मंत्रालय (Ministry of Railways)
रेलवे बोर्ड (Railway Board)

आरबीए सं. 27/2025
जीएसटी परिपत्र सं. 06/2025

सं. 2017/एसी-II/1/6/जीएसटी मेन/वॉल.IV/3413181 नई दिल्ली, दिनांक 19.09.2025

महाप्रबंधक,
सभी क्षेत्रीय रेलें/उत्पादन इकाइयां।

विषय : जीएसटी 2.0 दर युक्तिकरण के अनुसार जीएसटी दरों का परिशोधन।

संदर्भ:
1. दिनांक 17 सितम्बर, 2025 की अधिसूचना 09/2025 - केन्द्रीय कर (दर)
2. दिनांक 17 सितम्बर, 2025 की अधिसूचना 10/2025 - केन्द्रीय कर (दर)
3. दिनांक 17 सितम्बर, 2025 की अधिसूचना 14/2025 - केन्द्रीय कर (दर)
4. दिनांक 17 सितम्बर, 2025 की अधिसूचना 15/2025 - केन्द्रीय कर (दर)
5. दिनांक 17 सितम्बर, 2025 की अधिसूचना 02/2025 - प्रतिपूर्ति उपकर (दर)

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1. केंद्रीय वित्त और कॉर्पोरेट मामलों के मंत्री की अध्यक्षता में 3 सितम्बर, 2025 को जीएसटी परिषद् की 56वीं बैठक नई दिल्ली में हुई थी। जीएसटी परिषद् ने अन्य बातों के साथ-साथ जीएसटी कर दरों में परिवर्तन से संबंधित सिफारिशें की, जिससे व्यक्तियों, आम आदमी, आकांक्षी मध्यम वर्ग को राहत मिली और जीएसटी में व्यापार को सुविधाजनक बनाने के उपाय किए गए। मौजूदा 4-स्तरीय कर दर संरचना को 2-दर संरचना में युक्तिसंगत बनाया गया है जिसमें 18% की मानक दर और 5% की योग्यता दर है; कुछ चुनिंदा माल और सेवाओं (हानिकारक और विलासिता की वस्तुओं पर लागू) के लिए 40% की विशेष अयोग्यता दर है। माल एवं सेवाओं से संबंधित कर दरों में परिवर्तन के लिए ये सिफारिशें उक्त संदर्भित विभिन्न अधिसूचनाओं के माध्यम से अधिसूचित की गई हैं। ये अधिसूचनाएं 22 सितम्बर, 2025 से लागू हैं। ये अधिसूचनाएं www.cbic.gov.in पर उपलब्ध हैं और इनका सभी क्षेत्रीय रेलों और उत्पादन इकाइयों द्वारा गहन अध्ययन किया जाए।

2. रेलवे के लिए संगत और दर परिवर्तन के साथ आपूर्ति की एक व्याख्यात्मक सूची भी नीचे दी गई है:

क. आवक आपूर्ति

i. वस्तुएं

एचएसएन कोड/अध्याय	विवरण
4406	लकड़ी के रेल या ट्रामवे स्लीपर (क्रॉस-टाई)
2516	ग्रेनाइट ब्लॉक
2515 1210	मार्बल और ट्रेवर्टाइन ब्लॉक
68	रेत-चूने की ईंटें या स्टोन इनले वर्क
2523	पोर्टलैंड सीमेंट, एल्युमिनस सीमेंट, स्लैग सीमेंट, सुपर सल्फेट सीमेंट और इसी प्रकार के हाइड्रॉलिक सीमेंट, चाहे रंगीन हो या न हो या क्लिंकर के रूप में हो।
8704	माल के परिवहन के लिए मोटर वाहन [रेफ्रिजरेटेड मोटर वाहनों के अलावा]
4011	रबड़ के नए न्यूमैरिक टायर [साइकिल, साइकिल रिक्शा और तिपहिया चालित साइकिल रिक्शा पर/में उपयोग किए जाने वाले प्रकार; ट्रैक्टर के पिछले टायर; और विमान में प्रयोग होने वाले प्रकार को छोड़कर]
8507	विद्युत संचायक, जिसमें उनके विभाजक भी शामिल हैं, चाहे आयताकार हों या न हों (वर्गाकार सहित), लिथियम-आयन बैटरी और लिथियम-आयन पॉवर बैंक सहित अन्य लिथियम-आयन संचायकों को छोड़कर।
8511	स्पार्क-इग्निशन या कम्प्रेशन-इग्निशन आंतरिक दहन इंजनों (उदाहरण के लिए, इग्निशन मैग्नेटो, मैग्नेटो-डायनमो, इग्निशन कॉइल, स्पार्किंग प्लग और ग्लो प्लग, स्टार्टर मोटर); के लिए प्रयुक्त विद्युत इग्निशन या स्टार्टिंग उपकरण; जनरेटर (उदाहरण के लिए, डायनेमो, ऑल्टरनेटर) और ऐसे इंजनों के साथ संयोजन में प्रयुक्त कट-आउट
8415	एयर कंडीशनिंग मशीनें, जिनमें मोटर चालित पंखा और तापमान व नमी को परिवर्तित करने वाले एलिमेंट शामिल होते हैं, इनमें वे मशीनें भी शामिल हैं, जिनमें नमी को अलग से नियंत्रित नहीं किया जा सकता है।

टिप्पणी : उपरोक्त के अतिरिक्त, स्वास्थ्य क्षेत्र के अंतर्गत बहु-आपूर्तियों की दरों में परिवर्तन हुए हैं। चूंकि ये पहले से ही प्रेस विज्ञप्ति के अनुलग्नक II में विस्तृत रूप से सारणीबद्ध हैं, इसलिए इन्हें यहाँ पुनः प्रस्तुत नहीं किया जा रहा है। तदनुसार, रेलवे अस्पतालों से संबंधित सभी आपूर्तियां संलग्न प्रेस विज्ञप्ति (अनुलग्नक-क) के साथ पठित दिनांक 17.09.2025 की अधिसूचना संख्या 9/2025 सीटी(आर) से संदर्भित की जा सकती है।

ii सेवाएं

एसएसी कोड	सेवा का विवरण
9954	सरकार को प्रदान की गई निर्माण संविदा सेवाओं की संयुक्त आपूर्ति जिसमें मुख्य रूप से मिट्टी का काम शामिल है (जो कार्य अनुबंध के मूल्य का 75 प्रतिशत से अधिक है)
9954	सरकार को उपरोक्त (i) में सेवाएं प्रदान करने वाले मुख्य ठेकेदार को उप-ठेकेदार द्वारा प्रदान किए गए निर्माण संविदा की संयुक्त आपूर्ति
9965	जीटीए द्वारा माल के परिवहन की आपूर्ति
9965	भारत में माल के मल्टीमॉडल परिवहन की आपूर्ति
9966	यात्रियों को ले जाने के लिए डिज़ाइन किए गए किसी भी मोटर वाहन (ऑपरेटर के साथ) को किराए पर देने की आपूर्ति, जहां ईंधन की लागत शामिल है
9966	माल गाड़ी (ऑपरेटर के साथ) को किराये पर देने की आपूर्ति, जहां ईंधन की लागत प्रतिफल में शामिल है।

<u>ख. जावक (आउटवार्ड) आपूर्तियां</u>

रेलवे द्वारा बेचे गए स्क्रैप पर लागू जीएसटी दरों की जांच अधिसूचनाओं को ध्यान में रखते हुए की जानी चाहिए।

3. अब तक विभाग द्वारा अक्सर पूछे जाने वाले तीन प्रश्न (एफएक्यूएस) जारी किए गए हैं, जो <u>अनुलग्नक-ख, ग और घ</u> के रूप में संलग्न है। इनका भी गहन अध्ययन किया जा सकता है। बहरहाल, रेलवे से संबंधित कुछ प्रश्न नीचे दिए गए हैं:

i. औषधीय आपूर्ति की खरीद :- यह स्पष्ट किया जाता है कि, रेलवे अस्पतालों और औषधालयों द्वारा खरीदी गई कुछ दवाइयां और चिकित्सा उपकरण, जीएसटी दर संशोधन से प्रभावित होंगे। यह केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड द्वारा अक्सर पूछे जाने वाले प्रश्न (एफएक्यूएस)

2 के प्रश्न 1 के तहत यह स्पष्ट किया गया है, जो अनुलग्नक ग के रूप में इसके साथ संलग्न है।

"राष्ट्रीय औषध मूल्य निर्धारण प्राधिकरण (एनपीपीए) के दिनांक 12.09.2025 और 13.09.2025 के कार्यालय ज्ञापन के अनुसार :

- औषधि, सूत्रीकरण, या चिकित्सा उपकरण बेचने वाले सभी विनिर्माता और विपणन कंपनियां संशोधित जीएसटी दरों को दर्शाने हेतु अधिकतम खुदरा मूल्य (एमआरपी) संशोधित करेंगी।
- फॉर्म V/VI में दिए गए संशोधित मूल्यों की सूची या पूरक मूल्य सूचियां उपभोक्ताओं को प्रदर्शित किए जाने हेतु डीलरों और खुदरा विक्रेताओं को जारी की जाएंगी और राज्य औषधि नियंत्रकों और सरकार को सम्प्रेषित की जाएंगी।
- 22.09.2025 से पूर्व बाजार में वितरित स्टॉक को वापस मंगाना, पुनः लेबल लगाना या पुनः स्टीकर लगाना अनिवार्य नहीं है, बशर्ते कि विनिर्माता और विपणन कंपनी खुदरा स्तर पर मूल्य अनुपालन सुनिश्चित करे।
- सभी क्षेत्रीय रेलों/उत्पादन इकाइयों को यह सुनिश्चित करने की सलाह दी जाती है कि उनकी खरीद पूरी तरह से अद्यतित जीएसटी दरों के अनुरूप हो।

ii. आपूर्ति का समय :- लागू जीएसटी दर केंद्रीय माल एवं सेवा कर अधिनियम, 2017 की धारा 14 के अनुसार निर्धारित की जाएगी, जो आपूर्ति के समय के लिए प्रावधान करती है, जहां कर की दर में परिवर्तन होता है। इसे केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड द्वारा अक्सर पूछे जाने वाले प्रश्न (एफएक्यू) के प्रश्न 4 के तहत स्पष्ट किया गया है, जो अनुलग्नक ग के रूप में इसके साथ संलग्न है। नीचे दी गई तालिका कर की दरों में परिवर्तन के कारण जीएसटी की परिवर्ती अनुप्रयोज्यता को और स्पष्ट करती है :

परिदृश्य	माल/सेवाओं की आपूर्ति	बीजक की तारीख	भुगतान की तारीख	आपूर्ति का समय (लागू दर)
1	22.09.2025 से पूर्व	22.09.2025 के पश्चात्	22.09.2025 के पश्चात्	बीजक या भुगतान से पूर्व
2	22.09.2025 से पूर्व	22.09.2025 से पूर्व	22.09.2025 के पश्चात्	बीजक की तारीख
3	22.09.2025 से पूर्व	22.09.2025 के पश्चात्	22.09.2025 से पूर्व	भुगतान की तारीख

4	22.09.2025 के पश्चात्	22.09.2025 से पूर्व	22.09.2025 के पश्चात्	भुगतान की तारीख
5	22.09.2025 के पश्चात्	22.09.2025 से पूर्व	22.09.2025 से पूर्व	बीजक या भुगतान से पूर्व
6	22.09.2025 के पश्चात्	22.09.2025 के पश्चात्	22.09.2025 से पूर्व	बीजक की तारीख

4. उपर्युक्त के आलोक में, सभी क्षेत्रीय रेलों/उत्पादन इकाइयों को यह सुनिश्चित करने की सलाह दी जाती है कि माल/सेवाओं की सभी आवक आपूर्तियों के संबंध में, जहां जीएसटी की दर में परिवर्तन किया गया है, वहां केंद्रीय माल एवं सेवा कर अधिनियम, 2017 की धारा 14 के अनुसार कर की सही दर कड़ाई से लागू की जाए। लागू दर का निर्धारण, आपूर्ति के समय के प्रावधानों के आधार पर होगा, जिसमें आपूर्ति की तारीखों, बीजक, और भुगतान को ध्यान में रखा जाएगा, जैसा इसमें ऊपर स्पष्ट किया गया है। भुगतान की किसी भी त्रुटि से बचने के लिए आपूर्तिकर्ता बिलों के प्रक्रमण के समय आवश्यक जांच की जाए।

5. जीएसटी अनुपालन को सुनिश्चित करने के लिए क्षेत्रीय रेलों और उत्पादन इकाइयों द्वारा नियुक्त जीएसटी परामर्शदाताओं के परामर्श से उपर्युक्त निर्देशों का तत्काल अध्ययन और कार्यान्वयन किया जाए।

संलग्न: यथोक्त

(मेघा अग्रवाल)
निदेशक(लेखा)
रेलवे बोर्ड

प्रतिलिपि प्रेषित :

1. प्रधान वित्त सलाहकार, सभी क्षेत्रीय रेलें/ उत्पादन इकाइयों को सूचनार्थ एवं आवश्यक कार्रवाई हेतु।
2. सभी प्रधान कार्यपालक निदेशक/कार्यपालक निदेशक, रेलवे बोर्ड को सूचनार्थ एवं आवश्यक कार्रवाई हेतु।
3. प्रबंध निदेशक एवं निदेशक, क्रिस, चाणक्यपुरी, नई दिल्ली के सूचनार्थ और आईटी एप्लिकेशन्स में आवश्यक परिवर्तन करने हेतु, जहाँ कहीं लागू हो।