



ONE STOP SOLUTION FOR
ALL REQUIREMENTS UNDER GST

GST 2.0 - All About



With Best Compliments From :

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This publication is merely an educational aid based on our broad understanding of the subject. It is prepared purely as a measure of facilitation so that the users obtain some preliminary understanding of the law and procedure to ensure better compliance.

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भारत सरकार
GOVERNMENT
OF INDIA

सत्यमेव जयते

Next-Gen GST: People-First Reform

Affordable prices, big smiles for every family



“Government has strategically designed and delivered impactful changes for the middle class that they have gained ease of living and are now more empowered.”

Narendra Modi
Prime Minister

Everyday Needs, Everyday Savings



Ultra-High Temperature (UHT) Milk

From
5%



Chena or Paneer (Pre-packaged & Labelled)

To
Nil



Khakhra, Chapati or Roti



Paratha, Parotta and other Indian Breads

From
18%

To
Nil



Chocolates, Ice Cream, Coffee, Tea

From
18%



Corn Flakes

To
5%



Pastry, Cakes & Biscuits



Tableware and Kitchenware of Iron, Steel & Copper

From
12%



Sewing Machine & its parts



Bicycle (Unmotorised)



Hand Bags & Shopping Bags (of Cotton & Jute)

To
5%



Feeding Bottles & its Nipples, Napkins for Babies and Clinical Diapers



Butter, Ghee, Dairy Spreads, Cheese



Nuts & Dried Fruits including Almonds, Pistachios, Ground Nuts, Cashew Nuts



Sugar Boiled Confectionery



Pasta, Macaroni, Instant Noodles & Extruded Snacks

From
12%



Namkeen, Bhujia & Mixture (Pre-packaged & Labelled)



Jams, Fruit Jellies, Sauces, Mayonnaise & Salad Dressings

To
5%



Fruit/ Vegetable Juices; Tender Coconut Water (in Pre-packaged & Labelled form)



Milk Beverages



Hair Oil, Shampoo, Toothpaste, Talcum Powder, Toilet Soap Bar, Tooth Brushes, Shaving Cream, Shaving lotion

From
18%

To
5%

For the complete list of recommended revised rates & other GST changes, please scan →



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A Significant Step Towards
Building the *Aatmanirbhar Bharat*

NEXT-GEN GST: The 2 Slab Revolution

Simplified Compliances & Enhanced Global Competitiveness



“

To build a developed India, we will neither stop nor bow down, we will keep working hard and we will build a developed India by 2047.

Narendra Modi
Prime Minister

”

Benefits to the Businesses

Two Rate Structure



More than 99% of goods & services under GST regime are now either exempt or fall under:

- 5% GST Slab
- 18% GST Slab

This will simplify classification and will significantly reduce litigations

Registration



Automatic registration within 3 working days for applicants:

- Identified by the system based on data analysis
- Who determines that he would not pass Input Tax Credit exceeding ₹2.5 Lakh per month and opts for the Scheme

This will benefit around 96% of new applicants

Refund



Sanction of Provisional Refunds by proper officer, through system based risk evaluation for:

- Zero Rated Supplies
- Supplies with Inverted Duty Structure

This will ease cash flow constraints and boost India's economy

For the complete list of revised rates & other GST changes, please scan →



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Committed to Healthier India

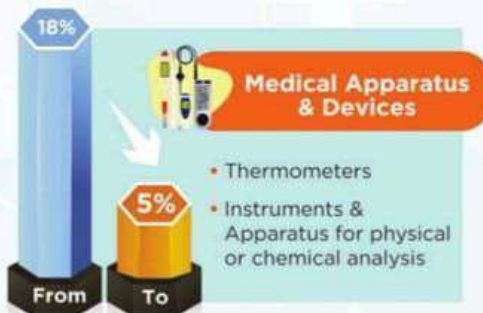
Next-Gen GST

Relief where it matters the most!

Affordable Care, Healthier India

“Let us reaffirm our commitment to building a healthier world. Our Government will keep focusing on healthcare and invest in different aspects of people's well-being. Good health is the foundation of every thriving society.”

Narendra Modi
Prime Minister



For the complete list of recommended revised rates & other GST changes, please scan →



“Summarising the reforms done in GST, it will add five gems to the Indian economy.

First, the tax stream will be simpler. The quality of life of the citizens of India will increase, consumption and growth will increase, the ease of doing business will boost investment and employment, and cooperative federalism will become stronger for a developed India”

- PM Narendra Modi – 4 Sept 2025 [Source: Economic Times]

“No particular mechanism to check profiteering right now, but seized of the question”

- FM Nirmala Sitharaman – 5 Sept 2025 [Source: Money Control]

“We are keeping a close watch on prices and MPs have told me that they are doing so in their constituencies. Ministries are also in talks with the sectors concerned. From Sept 22, my entire focus will be on this”

- FM Nirmala Sitharaman – 6 Sept 2025 [Source: Times of India]

“companies must ensure that benefit of rate reduction is fully passed onto consumers”

– Chairman, CBIC – 6 Sept 2025 [Source: Times of India]

“With this new gen tax regime, with only two slabs (5 per cent and 18 per cent), ₹2 lakh crore is injected into the economy. People will have cash in hand”

- FM Nirmala Sitharaman – 17 Sept 2025 [Source: CNBC TV18]

“The government has estimated that the cuts will result in revenue loss of Rs 48,000 crore, which is lower than the estimates of economists of 1 lakh crore.

Citi said India's inflation could ease as much as 1.1 percentage points if the cuts are fully passed through to consumers. India's retail inflation rate fell in July to its lowest in eight years”.

[Source: Economic Times article dated 4 Sept 2025]

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Simplified Registration Scheme

Small Businesses: Registration of a taxpayer for payment of tax has never been so cumbersome in earlier taxes regime. For ease of doing business for small taxpayers, an optional, simplified GST registration scheme is proposed to be launched on November 1, 2025. For this, a category of “small and low-risk businesses” has been created for applicants with an estimated monthly output tax liability not exceeding ₹2.5 lakh based on their own assessment. The key benefit is automated registration within three working days of submission of application. The scheme however has the potential of new kind of litigations where the taxpayer actually exceeds the estimated limit. It appears to be a disincentive to entrepreneurs working hard for a faster business growth.

E-Commerce Sellers: The GST Council has in principle approved a simplified GST registration system for small sellers supplying through e-commerce operators across multiple States. The plan aims to remove the current requirement of keeping a principal place of business in every State, easing compliance for these sellers. Detailed rules will be placed before the Council for final approval.

GST Appellate Tribunal (GSTAT)

- ✓ **Operational Timeline:** The Tribunal is set to start accepting appeals by the end of **September 2025** and aims to begin hearing proceedings by **December 2025**. [*Recommendations of 56th GSTC*].
- ✓ The Principal Bench of the GSTAT will also act as the National Appellate Authority for Advance Ruling, ensuring consistent rulings. [*Recommendations of 56th GSTC*].
- ✓ **Filing of Appeals:**
 - Time limit: within 3 months from the date on which the order is communicated or the date, **as may be notified** by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal, whichever is later. [*Sec 112(1) of the CGST Act, 2017*]
 - Date notified is **30th June 2026** against any order communicated **before 1st April 2026**.
 - For orders communicated **on or after 1st April 2026**, an appeal must be filed **within three months** from the date on which the order is communicated.

[*NN S.O. 4220(E) dated 17.09.2025*]

- ✓ **Cases to be heard only by Principal Bench:** [*third proviso to Sec 109(5)*]
 - pending before two or more State Benches where the President is satisfied that an identical question of law is involved;

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- where one or more issues involved therein relates to OIDAR services or specified actionable claims (Sec 14 or Sec 14A of IGST Act, 2017 respectively); and
- where one or more issues involved therein relates to manner of distribution of credit by ISD.

[NN S.O. 4219(E) dated 17.09.2025]

- ✓ **Amendments in CGST Rules, 2017:** Effective from 22nd September, 2025
 - A provisional acknowledgement in **Part A of FORM GST APL-02A** shall now be issued to the appellant subsequent to appeal filed to the Appellate Tribunal.
 - Final Acknowledgement shall be issued in **Part B of FORM GST APL-02A**.
 - Proviso to sub-rule (1) & (2) of rule 110 earlier provided for **manual filing** of appeal and cross-objections manually which is now done away with.
 - A new rule 110A has been inserted prescribing **procedure** for the **appeals** to be **heard** by a **Single Member Bench**.
 - A provisional acknowledgement in **Part A of FORM GST APL-02A** shall now be issued to the applicant subsequent to application filed to the Appellate Tribunal.
 - Final Acknowledgement shall be issued in **Part B of FORM GST APL-02A**.
 - The Appellate Tribunal shall issue, or cause to be issued, a summary of its order in **FORM GST APL-04A**, indicating the final amount of demand confirmed.

[NN 13/2025–Central Tax Dated 17.09.2025]

Refund Procedures

- ✓ **Exporters' Refunds:** The threshold limit of Rs. 1,000 as per section 54(14) for claiming refunds on low-value export consignments sent by courier and post has been removed to benefit small exporters. [*Recommendations of the 56th GSTC*].
- ✓ **Provisional Refunds:** The system for granting 90% provisional refunds in case of exports/ zero-rated supplies, is now proposed to be extended to refund claims related to the inverted duty structure, to be operational on November 1, 2025. This is a system-based, risk-evaluated process. [*Recommendations of the 56th GSTC*].
- ✓ **Amendments in CGST Rules, 2017:** Effective from 1st October 2025
 - **Provisional Refunds:** Applicable in case of zero rated supplies.
 - The proper officer shall grant provisional refund based on the identification and evaluation of risk by the system instead of scrutiny of the claim and evidence submitted in support.
 - The proper officer must record reasons in writing if such provisional refund is not granted.

[NN 13/2025–Central Tax Dated 17.09.2025]

Post Sale Discount

- ✓ **Omission of Prior Agreement Condition:** Section 15(3)(b)(i) which provided that the requirement for a pre-existing agreement or linking discounts to specific invoices has been recommended to be removed by the GST Council.
- ✓ The Council further recommended **rescinding Circular No. 212/6/2024-GST** dated **26th June 2024**, which prescribed a mechanism for evidencing compliance with Section 15(3)(b)(ii) of the CGST Act, 2017. The circular required suppliers, in the absence of a GST-portal facility to verify proportionate ITC reversal by the recipient for post-sale discounts, to obtain either a CA/CMA certificate when the tax involved exceeded Rs 5 lakh or, where the tax was below Rs 5 lakh, an undertaking from the recipient as valid evidence to exclude such discounts from the taxable value.
- ✓ **Clarifications i.r.o. tax treatment in cases of secondary discounts or post sale discount:**

Issue	Fundamental Points	Clarification
ITC admissibility on account of Financial/Commercial Credit Notes	• Supplier issues financial /commercial credit notes for discounted payments. • No reduction in original transaction value. • Reference: Circular No. 92/11/2019-GST.	• Full ITC available to recipient. • No reversal of ITC required. • Original tax liability unchanged.
Post-Sale Discount: Manufacturer to Dealer – whether to be treated as consideration?	No manufacturer-customer agreement • Independent principal-to-principal transactions • Discount for competitive pricing only	Not included in consideration and hence not taxable.
	Manufacturer- customer agreement exists • Pre-agreed discounted supply rate.	Included in overall consideration as inducement and hence taxable.

	Commercial/financial credit notes issued	
Post-Sale Discount Manufacturer to Dealer – whether a consideration, in lieu of promotional sale activities, is involved?	General promotional activities - Activities enhance dealer's own sales - No independent service to manufacturer	Not treated as separate supply and hence GST not applicable.
	Specific sales promotional activities [Advertising, co-branding, exhibitions, customer support] Explicit agreement with defined consideration	Separate supply of services and hence GST applicable.

[Circular No. 251/08/2025-GST dated 12.09.2025]

Amendment in place of supply provisions for intermediary services under section 13(8) of the IGST Act

The Council recommended omitting clause (b) of Section 13(8) of the IGST Act, 2017. Before this amendment, the place of supply for **intermediary services** was deemed to be the **location of the supplier**. After the change, it will follow the default rule under Section 13(2), i.e., the **location of the recipient**, enabling Indian exporters of such services to claim export benefits.

Sections of Finance Act, 2025 effective from 01.10.2025

[Notification No 16/2025 – CT dated 17.09.2025]

1. **Taxability of Vouchers** [Section 122 & 123 of Finance Act, 2025– Section 12(4) and 13(4) – omitted]

The provision for time of supply in respect of transactions in vouchers, the same being neither supply of goods nor supply of services, proposed to be omitted.

2. **Retrospective Amendment to Section 17(5)(d): Resolving ITC Ambiguity on Immovable Property** [Section 124 of Finance Act, 2025 –Substitution of phrase “plant or machinery” with “plant and machinery”]

Presently, **Section 17(5)(d) restricts ITC on goods or services**, or both received by a taxable person for **construction of an immovable property** (other than plant or machinery) on his **own account** including when such goods or services or both are used in the course or furtherance of business.

“**Plant or Machinery**” is **nowhere defined** under the GST law. The GST law defines “**plant and machinery**” as apparatus, equipment, and machinery fixed to earth by foundation or structural support used for business but explicitly excludes land, buildings, and other civil structures.

Since GST’s inception, ambiguity persisted regarding the interpretation of “plant or machinery,” leading to litigation. In **Safari Retreats Pvt. Ltd.**, the Hon’ble **Orissa High Court allowed ITC** for malls constructed for leasing, **stating** that denying ITC led to **double taxation and contradicted GST’s anti-cascading principle**.

The case reached the Supreme Court, which applied the functionality test, stating that if a building (like a mall or warehouse) is integral to business operations, it could qualify as “plant” and be eligible for ITC. However, the Court upheld the constitutional validity of ITC restrictions under Sections 17(5)(c) & (d) and Section 16(4), rejecting claims of discrimination.

To nullify this interpretation, the amendment substitutes “plant or machinery” with “plant and machinery,” explicitly excluding ITC on buildings and civil structures. Additionally, an explanation ensures retrospective effect from July 1, 2017, overriding any court rulings.

3. **Mandatory ITC Reversal for Credit Note Adjustments** [Section 126 of Finance Act, 2025–Substitution of proviso to Section 34(2)]

ITC attributable to credit note has to be reversed by recipient first to enable the reduction of output tax liability of the supplier.

4. **Aligning GSTR-2B Generation with Taxpayer Actions on IMS:** [Section 127 of Finance Act, 2025 - Amendment to Section 38]:

Section 38(1) is being amended to omit the expression “auto generated” with respect to statement of input tax credit in the said sub-section. **Section 38(2)** is being amended by omitting the expression “auto generated” with respect to statement of input tax credit in said sub - section and also to insert the expression “including” after the words “by the recipient” in clause (b) of said sub-section to make the said clause more inclusive. A new clause (c) in the said sub-section to provide for an enabling clause to prescribe other details to be made available in statement of input tax credit.

The proposed changes effects that GSTR-2B will not be auto-generated in the GST portal. Now, **the details of inward supplies will be available in GSTR-2B only on the basis of action taken by taxpayer on the IMS.**

5. **Conditions and Restrictions on Return Filing:** [Section 128 of Finance Act, 2025 – Amendment in Section 39(1)]

In Sec 39(1) for the words “and within such time” the words “within such time and subject to such conditions and restrictions” shall be substituted. The amendment introduces an enabling clause for **prescribing conditions and restrictions** on return filing, enhancing government control and compliance requirements.

6. **Mandatory pre deposit in cases involving only demand of penalty without any demand for tax** [Section 129 & 130 of Finance Act, 2025 - Amendment in Section 107 and Section 112]

Forum	Amount of pre-deposit
Appellate Authority	10% of the penalty demanded
Appellate Tribunal	10% of the penalty demanded

7. **Implementation of Track and Trace Mechanism for High-Risk Goods** [Section 132 of Finance Act, 2025– Insertion of new section 148A - Track and trace mechanism for certain goods]

A new Section 148A is being inserted so as to provide the government, based on GST Council recommendations, to specify certain goods and the persons dealing with them for a **track and trace mechanism**. This includes **affixing a unique identification mark** on such **goods**, electronically **storing relevant information**, and maintaining records. Businesses must comply by marking goods, providing necessary details, maintaining records, disclosing machinery details, and paying prescribed fees as required.

It will enhance **transparency and accountability** in the **supply chain** by **enabling realtime monitoring** of specified goods.

[Section 131 of Finance Act, 2025 – Insertion of new Section 122B: Penalty for failure to comply with track and trace mechanism]

8. Exclusion of SEZ and FTWZ Transactions from GST (Effective 01.07.2017)
[Section 133 of Finance Act, 2025 - Amendment in Schedule III]

Schedule III is being amended, w.e.f. 01.7.2017 by inserting a new clause (aa) in paragraph 8 to provide that the **supply of goods warehoused in a SEZ or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area shall be treated neither as supply of goods nor as supply of services.**

To amend **Explanation 2 of Schedule III** w.e.f. 01.07.2017 to clarify that the said explanation would be applicable in respect of clause (a) of paragraph 8 of the said Schedule.

To Insert a new explanation in Schedule III i.e. Explanation 3 to define the terms 'Special Economic Zone', 'Free Trade Warehousing Zone' and 'Domestic Tariff Area', for the purpose of the proposed clause (aa) in paragraph 8 of said Schedule.

Excludes certain SEZ and FTWZ transactions from GST with retrospective effect from July 1, 2017 to align the treatment of such transactions with existing provisions for customs bonded warehouses, thereby reducing ambiguity and ensuring consistent tax treatment.

No refund of the tax, already paid in respect of the aforesaid activities or transactions, shall be available. [Section 134 of Finance Act, 2025]

9. Other Changes [Section 121(ii) and 122(iii) of Finance Act, 2025 – Amendment in clause (69)(c) & Insertion of new clause (116A) of Section 2]

Sub-clause (c) of clause (69) of section 2 is being amended to replace "municipal or local fund" with "municipal fund or local fund" and to insert an Explanation after the said sub clause, to provide for definitions of the terms 'Local Fund' and 'Municipal Fund' used in the definition of "local authority".

A new clause (116A) is being inserted in section 2 to provide definition of Unique Identification Marking for implementation of Track and Trace Mechanism

Legal Metrology

- ✓ **Objective:** The Legal Metrology Act, 2009 was enforced to establish and enforce standards of weights and measures, regulate trade and commerce in weights, measures and other goods which are sold or distributed by weight, measure or number and for matters connected therewith or incidental thereto.
- ✓ **Provisions related to MRP:**
 - **No person** shall **pack** or **sell** any **pre-packaged commodity** unless such **package** is in such standard quantities or number and **bears** thereon such **declarations** and particulars. [Sec 18(1)]
 - Every package shall bear thereon or on label securely affixed thereto, a **definite, plain** and **conspicuous declaration** to the **retail sale price** (MRP) of the package. [Rule 6(1)(e)]
 - For **reducing** the **MRP**, a **sticker** with the **revised lower MRP** (inclusive of all taxes) **may be affixed** and the same shall not cover the MRP declaration made by the manufacturer or the packer on the label of the package. [Proviso to Rule 6(3)]
 - "**retail sale price**" means the **maximum price** at which the commodity in packaged form may be sold to the ultimate consumer. Such price shall be **inclusive of taxes**. [Rule 2(m)]
- ✓ **Advisory** dated **18.09.2025** (superseded earlier advisory dated 09.09.2025) issued by Director, Legal Metrology
 - **Additional revised price sticker:** Voluntary affixation, by manufacturers/packers/importers/representatives, on unsold packages manufactured before 22.09.2025 and are lying with them without obstructing the original price declaration.
 - **Waiving off Advertisement requirements:** Rule 18(3) mandates circulation of revised MRP through two advertisements in one or more newspapers. However, the mandate has been done away with.
 - **Written communications:** Circulars to wholesale dealers/retailers etc. about revised prices with copy thereof endorsed to Director, Legal Metrology of Central Government and Controller, Legal Metrology of all States/UTs and to ensure price compliance at retailer level.
 - **Sensitise revision in GST rates:** Manufacturers/packers/importers to take immediate steps to sensitise dealers/retailers/consumers about revision in GST rates through all possible communication channels including electronic, print, and social media.
 - **Old Packaging Material** Any packaging material or wrappers that could not be exhausted prior to revision of GST may be used up to March 31, 2026, or until such stock is exhausted, whichever is earlier, after making the necessary corrections in MRP through stamping/putting sticker/online printing at any place of package.
 - **Declaration of revised unit sale price voluntarily:** Declaration of revised unit sale price not mandatory on unsold pre-packaged commodities/unused packaging materials or wrapper bearing a pre-printed MRP.

MRP-Pharmaceuticals

- ✓ The CG, in exercise of the powers conferred by Sec 3 of the Essential Commodities Act, 1955, made the **Drugs (Prices Control) Order, 2013** for regulating or prohibiting the production, supply and distribution thereof and trade and commerce therein in respect of drugs/formulations (including medical devices).
- ✓ National Pharmaceutical Pricing Authority (**NPPA**) was established, inter-alia, to fix prices and notify the changes therein, if any, of bulk drugs and formulations, from time to time, under the Drugs (Prices Control) Order.
- ✓ **Directions** dated **12.09.2025** including **Revised directions** dated **13.09.2025** **issued** by NPPA for implementation of revision in MRP due to reduction in GST rates
 - **Benefit of reduction in GST rates** to be **passed** on the **consumers/patients** w.e.f. 22.09.2025. Manufacturers/marketing **companies** to **revise MRP** of drugs/formulations (including medical devices) accordingly.
 - Manufacturers/marketing companies to **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 Govt., reflecting the revised GST rates and Revised MRP.
 - Manufacturers/ marketing companies to take immediate steps **to sensitise dealers/retailers/consumers about revision** in GST rates through all possible communication channels including electronic, print, and social media. **Industry associations may also release advertisements** in national and vernacular newspapers to ensure compliance.
 - **Re-calling/re-labelling or re-stickering** on label of container or pack of **stocks released before 22.09.2025** is **not mandatory** if companies **ensure price compliance at retailer level** through measures mentioned above.
 - Such **re-calling/re-labelling or re-stickering** may be done voluntarily in a phased manner so that no shortage is caused. Necessary directions, dated 11.09.2025, by CDSCO [issuance of NOC by Central Licensing Authority for affixation of revised MRP by manufacturers] has already been issued accordingly.

Real Estate

The Government vide **Notification No. 9/2025- Central Tax (Rate)** dated 17.09.2025 implements the GST Council's recommendations from its 56th meeting on 3 September 2025, bringing **important changes** for the **Real Estate sector**, which depends on a wide range of inputs and services. With the introduction of a simplified two rate structure of 5% and 18% for goods and services, the Council seeks to **ease compliance, reduce classification disputes**, and provide a **clearer and more transparent tax framework** for developers and buyers alike.

1. Notified changes in **GST** rates on **construction materials** are as follows:

Sl. No.	HSN/ SAC Code	Description	Existing Rate	New Rate
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	28%	18%
2.	68	Sand lime bricks or Stone inlay work	12%	5%
3.	2515 12 10	Marble and travertine blocks	12%	5%
4.	2516	Granite blocks	12%	5%
5.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues	12%	5%
6.	48	Asphaltic roofing sheets	12%	5%
7.	4409	Bamboo flooring	12%	5%
8.	4418	Bamboo wood building joinery	12%	5%

To summarize, GST rates on key construction inputs such as cement, bricks, and marble have been reduced, providing some relief to the sector.

2. **Rate of Tax on Outward Supplies** (i.e. Construction Service) is **same as before**:

Type of Unit	Rate of Tax	Effective Rate	Basis
Commercial	18% on construction value	12%	On Construction Value (i.e. sale price less value of land i.e. 1/3 rd) which effectively comes to 12% on sale price.
Residential	7.5%/ 1.5% on construction value	5% / 1%	On Construction Value (i.e. sale price less value of land i.e. 1/3 rd) which effectively comes to 5% / 1%.

3. Impact Analysis

- **Residential Segment:** Since no Input Tax Credit (ITC) is available on residential projects, the benefit of reduced input costs may translate into reduced construction cost. It may prompt the builders to pass on the benefit by way of reduced prices, though marginally, keeping their profit margin same, subject to other factors.
- **Commercial Segment:** No change in tax incidence as full ITC is available, and therefore the reduction in input tax rates does not materially affect the overall tax cost to the developer or the buyer.

4. Planning for Existing Orders

Developers holding existing contracts may evaluate deferring procurement/delivery of construction materials until the new rates come into effect i.e. 22nd September 2025, provided this does not affect ongoing construction. This will allow developers to capture the benefit of reduced GST rates in project costing, especially in case of residential projects.

In case of construction contracts on turnkey basis, reduction in tax rates on various inputs may not affect the cost, as the contractors are eligible for full ITC of taxes paid on their materials.

ARS Advice: Developers should **realign** their **procurement strategy** to **optimize** the **benefit** of reduced inward supply rates, especially for residential projects where ITC is blocked. While the **outward tax rate** remains **unchanged**, the **reduction in material cost** is likely to **reduce** the effective **burden on buyers** and developers may be required to reflect such reduction in their pricing structure, though marginally.

Textile

The government vide Notification No. 9/2025-CT(R) dated 17.09.2025 as recommended by GST Council has rationalised tax rates in the textile and apparel sector. The major shift in rates is given below

- Garments and hosiery products **above ₹1,000/-** per piece, **earlier taxed at 12%**, are now **brought down to 5%**, with a new higher slab of **18%** introduced for articles **above ₹2,500/-**.
- Simultaneously, some **inputs such as fibres, yarns, packaging materials** and other textile products have seen their rates reduced from **12% to 5%**, aligning input and output rates.

Impact

Earlier, the mismatch between higher input tax (12%/18%) and lower output tax (5%) led to significant **Input Tax Credit (ITC) accumulation** and large refund claims under IDS.

Now, with both **inputs and majority of outputs at 5%**, ITC accumulation is expected to reduce. Consequently, even cash refund under IDS would also decline. Although the Council preferred not to address accumulation of ITC on account of higher tax rates on major input services eg. advertisement, logistics etc.

An impact analysis on the basis of hypothetical figures:

Refund Computation	T/O of Inverted Rated Supply of G/S (Assume Tax Rate: 5%)	T/O of Others	Adjusted Total T/O of G/S	Net ITC (Inputs)	Net ITC (Input Services)	Total (Input + Input Services)	Tax Payable on account of such inverted rated supply of G/S	Tax Payable from inputs on account of such inverted rated supply of G/S	Maximum Refund	Impact on ITC Calculation	
										If Refund Not Claimed	If Refund Claimed
	(A)	(B)	(C)	(D)	(E)	F = [D+E]	(G)=A*5	H = [G*D/F]	(I) = [A/C*D-		
Under Existing Rate	1,64,60,000	58,100	1,65,18,100	6,59,724	4,31,500	10,91,224	8,23,000	4,97,563	1,59,840	2,68,224	1,08,384
Under Revised Rate	1,64,60,000	58,100	1,65,18,100	5,76,442	4,31,500	10,07,942	8,23,000	4,70,674	1,03,741	1,84,942	81,201
% Change [Increase/ (Decrease)]	-	-	-	-13%	-	-	-	-	-35%	-31%	-25%

Details of Rate Rationalization in Inputs (HSN selection on a sample basis)					
HSN Code	Taxable Value	Existing Rate (%)	ITC @ Existing Rate	Revised Rate (%)	ITC @ Revised Rate
5401	33,939.90	12	4,072.79	5.00	1,697.00
5503	5,46,422.22	18	98,356.00	5.00	27,321.11
5602	62,960.95	12	7,555.31	5.00	3,148.05
5402	9,538.81	12	1,144.66	5.00	476.94
5508	1,905.06	12	228.61	5.00	95.25
5509	18,072.00	12	2,168.64	5.00	903.60
5603	325.00	12	39.00	5.00	16.25
5607	121.60	12	14.59	5.00	6.08
4819	1,42,642.75	12	17,117.13	5.00	7,132.14
5808	210.00	12	25.20	5.00	10.50
5809	752.65	12	90.32	5.00	37.63
5911	261.55	12	31.39	5.00	13.08
6301 (Price > Rs. 2500 per piece)	1,24,327.58	12	14,919.31	18.00	22,378.97
9607	10,793.40	12	1,295.21	5.00	539.67
Total Composition in Inputs			1,47,058.15		63,776.26

90% Provisional Refund – Newly Introduced

The Government has introduced a new facility granting **90% provisional refund of ITC under IDS** and **zero-rated supply** of goods or services or both **within 7 days**, providing faster liquidity to taxpayers.

ARS Advice: The GST rate rationalisation in textiles marks a structural correction—reducing inverted duty accumulation, curbing refund reliance, and enabling quick liquidity through provisional refunds. Businesses must reassess pricing, ITC, and cash flow strategies to adapt smoothly.

Procurement of materials pending delivery may be appropriately deferred, subject to production requirements, to take benefit of reduced tax rates.

GTA

The Government vide Notification No.15/2025-Central Tax (Rate) dated 17.09.2025 as recommended by 56th GST Council has revised the GST rates applicable to Goods Transport Agency (GTA) services and related categories, proposed to be effective from 22nd September 2025. The key changes are:

Category	HSN/SAC Code	Specification	Current GST Rate	New GST Rate
GTA Services (RCM/FCM)	9965	GTA services under Reverse Charge Mechanism (RCM) & Forward Charge Mechanism (FCM)	5% without ITC	5% without ITC
GTA Services (FCM)	9965	GTA services under Forward Charge Mechanism (FCM)	12% with ITC	18% with ITC
Goods Carriage Insurance	9971	Third-party insurance service of goods carriage	12% with ITC	5% with ITC
Pneumatic Tyres	4011	New pneumatic tyres (excluding certain types)	28%	18%
Goods Transport Vehicles	8704	Motor vehicles for transport of goods (excluding refrigerated vehicles)	28%	18%
Auto Parts (All HSN)	8708	Parts & accessories for motor vehicles under 8701 to 8705	28%	18%
Vehicle Chassis	8706	Chassis fitted with engines for motor vehicles 8701-8705	28%	18%
Vehicle Bodies	8707	Bodies including cabs for motor vehicles 8701-8705	28%	18%

1. GST Rates Key changes and its impact

- **GTA Forward Charge Rate (FCM): INCREASED** from 12% to **18%** (with ITC).
- Procuring transport services under the **5% RCM model is now significantly cheaper**. Market pressure may prompt many GTAs to operate under RCM to stay competitive.

2. Input Tax Credit (ITC) implications

- **Commercial Vehicles GST: REDUCED** from 28% to **18%**.

- A GTA can **only claim this 18% ITC** if they charge their customers 18% GST (the FCM model).
- Since the market may push them towards the RCM model (where no ITC is allowed), **the benefit of lower GST on trucks may effectively be lost.**

ARS Advice: These changes may have a tendency to shift the operating model for GTAs towards RCM. The increase in rate under forward charge with ITC benefit actually shouldn't impact the recipients largely, as it is eligible for full ITC benefit. Businesses must act now to adapt their financial and procurement strategies.

Coal

The Government vide Notification No. 9/2025-CT(R) and Notification No. 02/2025-Compensation Cess (Rate) dated 17.09.2025 as recommended by the GST Council has made changes in GST tax rates, providing relief to individuals, common man, aspirational middle class and measures for facilitation of trade in GST. FAQs are also issued for clarification of doubts. The rate changes notified in respect of Coal are as below:

HSN	Description	Existing Rate	Proposed Rate
2701	Coal: briquettes, ovoids and similar solid fuels manufactured from coal	5%	18%
2702	Lignite, whether or not agglomerated, excluding jet	5%	18%
2703	Peat (including peat litter), whether or not agglomerated	5%	18%

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. [FAQ No. 48]

ARS Advice:

1. Rate change may **impact** Manufacturers [Power-intensive sectors: **steel**, **cement**, chemicals, ceramics, **paper**, **textiles**, foundries, etc.] using coal as a primary input.
2. **ITC** is anyway **available** at a **higher rate** if conditions of Sec 16(1) & (2) are satisfied.
3. **End of Compensation cess** may result in **reduced cost** of procurement since ITC is not available in case where outward supply is not subjected to such cess.
4. May prompt commensurate reduction in sale prices of final products marginally, keeping the same profit margin, subject to other factors.
5. Revisit price-variation/tax-change clauses in **open POs**.
6. **Update ERPs** to align with the rate changes.
7. Tax-change clauses might get triggered and supplementary invoices/credit-debit notes as applicable may be issued when changes are made effective.

[The changes in GST rates on goods other than cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and beedi will be **effective from 22.09.2025** (FAQ No. 1)]

Hospitality

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.. The major recommendations made in respect of **Hospitality** sector are as below:

Hotel Industry

Particulars	Existing Rate	New Rate
Hotel accommodation services, where the value of supply is up to Rs. 7,500 per unit per day, or equivalent.	12% with ITC	5% without ITC

Daily fitness Industry

Particulars	Existing Rate	New Rate
Beauty and physical well-being services including services of health clubs, salons, barbers, fitness centres, yoga, etc.	18% with ITC	5% without ITC

Stand-alone Restaurants

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**.

Impact

- Input costs form a major component on pricing strategy in hospitality sector. Now, with **ITC benefit blocked**, these costs may become part of the **expense**.
- Such additional expense may result in increased cost to consumers, making **accommodation** relatively **costlier** keeping the margins intact.
- Payment of GST **without** the benefit of **ITC** may result in **increase** in **cash outflows**.
- Hotels need to carefully **segregate ITC** on inputs related to hotel accommodation for which ITC is proposed to be blocked.

Advice

- Revisit **pricing** to adjust for embedded taxes now forming part of cost.

- Careful structuring of **composite packages** (stay + food + event) will be critical to optimize tax positions.
- Negotiate with vendors or **restructuring of procurement** to tackle the impact of blocked ITC.
- Big brands operating in hospitality sector which rely heavily on ITC may observe pressure on profitability as compared to small brands who find the reduced rate beneficial.

Health Care

The **56th GST Council meeting dated 03.09.2025** paved the way for a historic shift in the healthcare sector. Acting on the Council's recommendations, the Government amended **Notification No. 12/2017–CTR dated 28.06.2017 vide Notification No. 16/2025–CTR dated 17.09.2025** and issued **Notification No. 09/2025–CTR dated 17.09.2025 in supersession of Notification No 01/2017 – CTR dated 28.06.2017**, ushering in a pivotal GST reform.

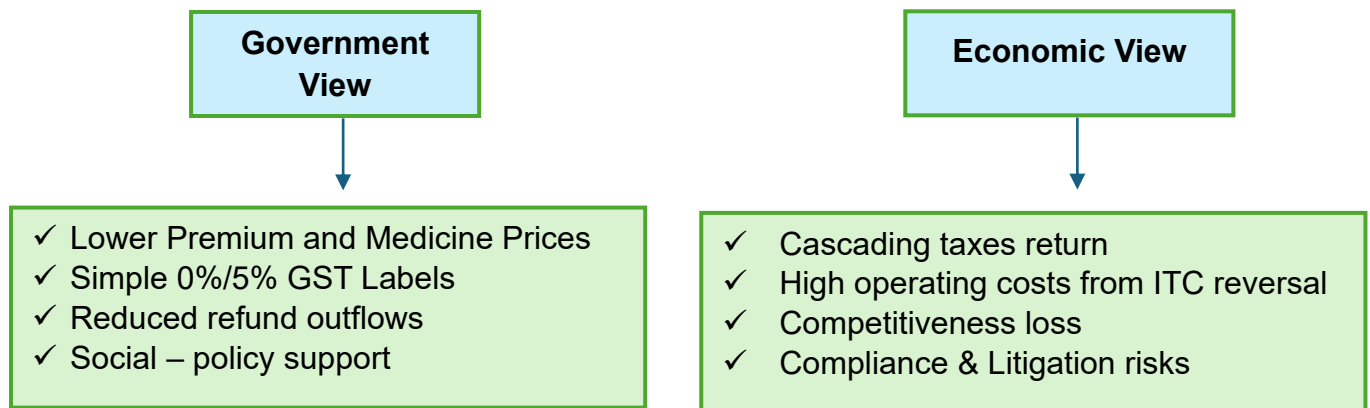
Key Changes:

- ✓ **Insurance Exemption:** Life and health insurance, including reinsurance, are **fully exempt from GST effective from 22.09.2025**.
- ✓ **Pharma Rate Reductions:** Wide-ranging GST cuts on drugs, diagnostic kits, and medical essentials:
 - **5 % → Nil** for several lifesaving medicines
 - **12 % → 5 %** for most other medicines
 - **18 % → 5 %** for select medical essentials

Impact Analysis:

- ❖ **Premium Cost Pressure:** GST exemption for insurers triggers **mandatory ITC reversal u/s 18(4)**. GST paid on rent, IT, and marketing becomes a **non-creditable cost, pushing base premiums upward instead of delivering an 18 % price cut**.
- ❖ **Limited Consumer Savings:** Patients benefit from lower GST on medicines and diagnostics, but when goods move from 5 % to Nil, ITC reversal u/s 18(4) means the full 5 % reduction is not fully passed on to consumers.
- ❖ **Revived Cascading Taxes:** Blocking ITC embeds input taxes into prices, reintroducing tax-on-tax that undermines GST's core principle of value-addition.
- ❖ **Compliance:** Pharma and insurance sectors face Rule 42/43 apportionment, ITC reversal, and potential inverted-duty refunds, increasing administrative and liquidity pressures.
- ❖ **Litigation Risks:** Exemption and Nil-rating invite **classification disputes, valuation challenges**, and **anti-profiteering investigations**, increasing long-term compliance and legal costs.

Government View vs. Economic Reality



ARS Advisory:

- ✓ Reprice premiums to account for unrecoverable ITC costs.
- ✓ Review all product SKUs and update GST rates in ERP from 12 % to 5%, 18% to 5%, and 5 % to Nil where applicable.
- ✓ Recalculate MRP and trade margins to reflect lower output tax and required ITC reversals.
- ✓ Communicate revised prices to distributors, retailers, and hospitals with updated price lists.
- ✓ Execute accurate section 18(4) ITC reversals with updated ERP records.
- ✓ Plan cash-flow and pursue timely inverted-duty refund claims.
- ✓ Revise contract tax clauses to cover nil/exempt supplies.
- ✓ Monitor Rule 42/43 disputes and anti-profiteering risks.
- ✓ Verify compliance with Section 14 of the CGST Act by cross-checking supply, invoice, and payment dates to ensure the correct GST rate is applied.

Education

The changes in rate of goods proposed through 56th GST Council meeting announced on 03.09.2025, will be implemented through CBIC rate change Notification No. 09/2025 – CTR and Notification No. 10/2025 – CTR both dated 17.09.2025. These new notifications will supersede the earlier notification no. 01/2017 and 02/2017. The changes made in respect of Education Sector are as below:

HSN	Description	Existing Rate	New Rate	Notification No. & Date
4016	Erasers	5%	Nil	10/2025 – 17.09.2025
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	12%	Nil	10/2025 – 17.09.2025
8214	Pencil sharpeners	12%	Nil	10/2025 – 17.09.2025
9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk	12%	Nil	10/2025 – 17.09.2025
4820	Exercise book, graph book, & laboratory notebook and notebooks	12%	Nil	10/2025 – 17.09.2025
7310 or 7326	Mathematical boxes, geometry boxes and colour boxes	12%	5%	09/2025 – 17.09.2025

The changes are expected to positively impact the costs associated with education. This move is aimed at making education, particularly stationery items, more affordable and reducing the financial burden on schools and students.

ARS Advice:

1. For **Stationery Manufacturers and distributors availing inward** supplies like packaging, freight, advertising, etc **related to Nil-rated outward** supply will face **input-tax-credit (ITC) blockage**, which must be **factored** into **product costing**.
2. For taxpayers **supplying both Nil-rated** items and **other taxable goods**, must **apportion common ITC** in line with Rule 42/43, adding to compliance requirements.
3. May prompt **commensurate reduction** in sale **prices** of final products marginally, keeping the same profit margin, subject to other factors.
4. **Review price variation** and tax change clauses in existing purchase orders and contracts to address the revised rates.
5. **Update ERPs and accounting software** to align with the new GST rate.
6. Tax-change clauses in contracts may be triggered. Supplementary invoices or credit/debit notes, as applicable, may need to be issued.

Automobile

The GST Council, in its **56th meeting on September 3, 2025**, has introduced a new two-tier tax structure for the automobile sector. This reform, under **Notification No. 9/2025-Central Tax (Rate)**, sets the GST rate at **18%** for affordable and commercial vehicles and **40%** for luxury models.

Changes in **GST** rates on automobile sector are as follows:

Sl. No.	HSN/ SAC Code	Description	Existing Rate	New Rate
1.	4011	New pneumatic tyres , of rubber [other than bicycles, cycle-rickshaws, three-wheeled powered cycle rickshaws; rear tractor tyres; aircraft tyres]	28%	18%
2.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	28%	18%
3.	8702	Motor vehicles for the transport of 10+ persons , including the driver [other than buses exclusively on Bio-fuels]	28%	18%
4.	8703	Petrol/LPG/CNG motor vehicles, engine capacity $\leq 1200\text{cc}$, length $\leq 4000\text{ mm}$	28%	18%
5.	8703	Diesel motor vehicles, engine capacity $\leq 1500\text{ cc}$, length $\leq 4000\text{ mm}$	28%	18%
6.	8702/8703	Motor vehicles cleared as ambulances , factory-fitted with accessories & furniture	28%	18%
7.	8703	Three-wheeled vehicles	28%	18%
8.	8703 40 / 8703 60	Motor vehicles with spark-ignition engine + electric motor , engine capacity $\leq 1200\text{cc}$, length $\leq 4000\text{ mm}$	28%	18%
9.	8703 50 / 8703 70	Motor vehicles with diesel engine + electric motor , engine capacity $\leq 1500\text{cc}$, length $\leq 4000\text{ mm}$	28%	18%
10.	8704	Motor vehicles for transport of goods [other than Refrigerated vehicles]	28%	18%
11.	8706	Chassis fitted with engines for motor vehicles (8701–8705)	28%	18%
12.	8707	Bodies (including cabs) for motor vehicles (8701–8705)	28%	18%
13.	8708	Parts & accessories for motor vehicles (8701–8705) [excluding tractor parts]	28%	18%
14.	8711	Motorcycles (including mopeds, cycles with auxiliary motor), engine capacity $\leq 350\text{cc}$; side-cars	28%	18%
15.	8714	Parts & accessories of vehicles of heading 8711	28%	18%
16.	8903	Rowing boats & canoes	28%	18%

17.	9401 20 00	Seats for motor vehicles	28%	18%
18.	8703	Motor cars & vehicles for transport of persons (other than 8702), including station wagons & racing cars , excluding Sr. Nos. 4,5,6,7,8,9 above	28%	40%
19.	870340 / 870360	Motor vehicles with spark-ignition engine + electric motor , engine capacity > 1200cc or length > 4000 mm	28%	40%
20.	870350 / 870370	Motor vehicles with diesel engine + electric motor , engine capacity > 1500cc or length > 4000 mm	28%	40%
21.	8711	Motorcycles of engine capacity > 350cc	28%	40%
22.	8802	Aircraft for personal use.	28%	40%
23.	8903	Yacht and other vessels for pleasure or sports	28%	40%

GST on affordable and commercial vehicles has been **reduced to 18%**, making mobility more accessible and lowering logistics costs, while luxury cars, high-end motorcycles, and premium models **now attract a higher 40% rate**. The withdrawal of the Compensation Cess, wherever it was applicable, will help drive down end prices across the sector.

When the GST compensation cess on certain goods becomes "Nil" starting September 22, 2025 (**Notification No. 02/2025-Compensation Cess (Rate)**), it leads to a situation where dealers may have accumulated Input Tax Credit (ITC) on the cess component of their existing stock. Since the cess is no longer applicable on the final sale, there is no cess liability to use this credit against, making the accumulated cess credit unusable.

ARS Advice:

- **Immediate Impact Assessment:** Businesses should **evaluate pricing models, revisit dealer contracts**, and **analyze input tax credits** to determine the **net cash flow impact** of revised rates.
- **ITC Optimization:** Sections **16–18 of the CGST Act** allow Input Tax Credit (ITC) on goods and services used in the course of business. Auto-sector players should **reconcile ITC on spares, accessories, and services**, especially where rate changes may affect eligibility or valuation.
- **Valuation of Supply:** Under **Section 15 of the CGST Act**, ensure that **transaction value** reflects discounts, incentives, and related-party adjustments accurately to avoid disputes.
- The Input Tax Credit (ITC) on the compensation cess component of existing stock may have to be reversed, since outward supplies of these goods will no

longer attract compensation cess after 22.09.2025. This creates a significant cost burden for industry, as the accumulated cess credit would otherwise become unusable and neither offsetable nor refundable.

- Industry bodies have already made representations to the government seeking a refund mechanism, and it is possible that the department may allow such refunds in due course. **For now, it is advisable to hold the credit** until further clarity or a refund pathway is notified.

Fast Moving Consumer Goods (FMCG)

The GST Council has implemented comprehensive reforms affecting the FMCG sector through GST 2.0, with revised rates effective from 22nd September 2025 vide NN Central Tax (Rate) 09/2025 & 10/2025 dated 17.09.2025. The key changes represent a significant transformation in India's indirect tax structure, moving from a four-slab system to a simplified two-rate structure.

Key Rate Changes and Impact

Category	HSN Code Range	Specification	Current GST Rate	New GST Rate
Essential Food Items	0401-0406, 1901-1905	UHT milk, paneer, roti, pizza bread, khakhra	5%	0% (NIL)
Packaged Foods	1704-1806, 2103-2106	Chocolates, pasta, biscuits, namkeens, sauces, jams	12%-18%	5%
Dairy Products	0405-0406, 2106	Butter, ghee, cheese, dairy spreads, condensed milk	12%-18%	5%
Personal Care	3401, 3305, 9603	Soaps, shampoos, toothpaste, toothbrushes, hair oil	18%	5%
Beverages	2009, 2202	Packaged juices, coconut water	12%-18%	5%
Household Items	6912, 7323	Tableware, kitchenware, household articles	18%	5%
Premium Beverages	2202	Caffeinated drinks, carbonated fruit drinks, sugary beverages	18%-28%	40%
Detergents & Cosmetics	3402, 3304	Detergents, skincare, cosmetics	18%	18% (No change)

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Impact Analysis

- Lower GST rates will make essentials **more affordable**, spurring demand in both urban and rural markets.
- Organized players are set to benefit from **higher volumes in daily use** categories, while initial challenges like ITC reversal and compliance with the Legal Metrology Act remain temporary.
- **Rising consumption** and affordability continue to support strong growth for companies in the FMCG space/sector and better living standards for the common man.
- However, initial transitional challenges can **increase cost of production** as no ITC shall be available in cases where goods become exempt.
- GST 2.0 rate cuts will boost FMCG demand and margins, but manufacturers face pressure from strict **anti-profiteering** rules and increased inspections by GST and Legal Metrology authorities, raising compliance risks.

ARS Advice:

- **Optimize** supply chains for tax efficiency.
- **Adjust pack sizes** and pricing to leverage rate cuts.
- **Update ERP/invoicing** for new HSN and rates.
- **Monitor** competitors' pricing moves.
- **Phase out** old-stock MRPs ahead of new pricing.
- Calculate and factor in the product pricing the cost due to ITC reversal in cases as applicable.

Time of Supply

The liability to pay tax depends on the time of supply. When there is a change in rate of GST, the **Time of supply (ToS)** is determined by **Section 14** of the CGST Act read with **Notification No. 66/2017 - Central Tax** as summarized below:

- **ToS in case of Goods:** Date of issue of Invoice
- **ToS in case of Services:** ToS shall be determined based on the following 3 parameters/events:
 1. Date of **Supply**
 2. Date of **Invoice**
 3. Date of **Payment**

If **two** out of the above events **occur after the change** in rate of tax (i.e. 22nd September 2025), **new rate will be applied**. If any **two** events **occur before the change**, **old rate will be applied**.

Input Tax Credit**Taxable to Exempt**

- Once a supply becomes exempt, no ITC shall be availed on the corresponding inward supplies availed. Equivalent ITC attributed to inputs held in stock and/or semi-finished/finished goods, and capital goods (after prescribed reduction) as on the day before the supplies become wholly exempt from GST shall be reversed by way of debit in electronic credit ledger/ cash ledger. After payment / reversal of such amount, the balance of ITC, if any, lying in the electronic credit ledger shall lapse. [**S.18(4) r/w R.44**].

Afterwards, when inputs or services are used partly for taxable supplies and partly for exempt supplies, ITC is allowed only proportionate to the taxable supplies. **ITC attributable to exempt supplies must be reversed.** [**S.17(2) r/w R.42 & 43**].

GST Rate Reduction (18%/12% to 5%)

- Supplies post 22nd September, as announced, would be at the new rate. Input balances as on that date may still be carried forward to be used for payment of tax at new/ reduced rates.

In case of accumulated ITC, refunds are permitted in two situations, i.e., Zero-rated supplies, and **Inverted duty structure (IDS)**, where the rate of GST on inputs is higher than the rate on output supplies. [**S.54(3)**]. The **input and output being the same** in such cases, though attracting different tax rates at different points in time, **refunds under inverted duty structure is not applicable, as clarified vide Circular No. 173/05/2022-GST (6th July'22)**.

GST Compensation Cess

- Assuming Cess would be exempted vide a notification, the **ITC attributed to Cess must be reversed**, when the supplies become wholly exempt from GST, in the line as discussed above. [**S.18(4) r/w R.44**]

Anti-Profiteering

Following the 56th GST Council Meeting on rate cuts and the move toward two main GST slabs, the Union Finance Minister said-

"We are keeping a close watch on prices and MPs have told me that they are doing so in their constituencies. Ministries are also in talks with the sectors concerned. From Sept 22, my entire focus will be on this".

It is the **Government's** wish to ensure such benefit from tax reductions are passed on to consumers.

Applicability

- **Section 171(1)** of the CGST Act requires passing on any GST rate reduction or input tax credit (ITC) benefit, and **Section 171(2)** empowers an authority to monitor compliance. However, the proviso to Section 171(2) allows a cut-off date, and **Notification 19/2024–Central Tax (30.09.2024)** sets 01.04.2025 as the last date for filing profiteering complaints. After this, **Section 171** is **effectively inactive** and no complaint forum exists.

Still, given renewed focus on consumer benefit, the government may revive these provisions.

Computation and Judicial Observations

(i) Constitutional Validity

Delhi High Court in the case of **Reckitt Benckiser** has **observed** that *"Section 171 of the Act, 2017 mandates that whatever is saved in tax must be reduced in price. Section 171 of the Act, 2017 incorporates the principle of unjust enrichment. Accordingly, it has a flavor of consumer welfare regulatory measure, as it seeks to achieve the primary objective behind the Goods and Services Tax regime i.e. to overcome the cascading effect of indirect taxes and to reduce the tax burden on the final consumer."* Further it has also observed that *"the impugned provisions are not a price fixing mechanism and they do not violate either Article 19(1)(g) or Article 14 or Article 300A of the Constitution of India."*

With this the Hon'ble Court upheld the constitutional validity of Section 171 of Act, 2017 and clarified that it is possible that there may be cases of arbitrary exercise of power under the anti-profiteering mechanism. What will be struck down in such cases will not be the provision itself which invests such power on the concerned authority but the erroneous application of the power. Thus, the cases in this matter shall be heard only on merits.

(ii) Computation

Benefit of rate cuts is to be passed on to recipients. As per **past trends** observed from various court rulings including tribunal, it is seen that the benefit shall be computed by way of comparing the pre-change and post-change cum-tax prices.

As regards benefit of ITC, there is **no fixed/ uniform Methodology** prescribed in the law to compute additional benefit of ITC that is to be passed on to the consumers. For **Real Estate sector**, Delhi HC in the case of **Reckitt Benckiser India Pvt. Ltd.** dated 29.01.2024 agreed to compute benefit by determining total savings on account of change for each project and then divide the same by total area to arrive at the per square feet benefit to be passed on to each flat buyer. While applying this proposition, DGAP has been computing profiteering by comparing the average percentage of input tax credits in pre and post change regime (in case of transition to GST, pre and post GST regime), and by applying the differential percentage on the total purchases post change.

The formula as above is absolutely unscientific, unreasoned. However, in case we apply the same formula post 22nd September 2025, post reduction of rates of GST on various construction materials, the average percentage of ITC would be reduced, indicating there is no profiteering, irrespective of other better legal arguments.

(iii) Conclusion

Businesses may therefore consider prudent price reductions to reflect passing on the benefit of GST rate cuts or ITC, avoiding litigations while protecting same profit margins, while section 171 provision may not be attracted.

Ministry of Finance



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

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

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

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

A. CHANGES IN GST RATES OF GOODS AND SERVICES

i. Recommendations relating to GST rates on goods

ii. Changes in GST rates of goods

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

2. Other changes relating to goods

- i. It has been decided that the GST will be levied on Retail Sale Price (RSP) instead of transaction value on Pan Masala, Gutkha, Cigarettes, Unmanufactured tobacco, Chewing tobacco like Zarda.
- ii. It has been decided to grant ad hoc IGST and compensation cess exemption on new armoured sedan Car imported by the President's Secretariat for the President of India.

iii. Recommendations relating to GST rates on services

iv. Changes in GST rates of services

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

2. Other changes relating to services

- i. The Council has recommended to add Explanations to the definition of 'specified premises' in the context of taxability of restaurant services in order to clarify the position that a stand-alone restaurant cannot declare itself as a 'specified premises' and consequently cannot avail the option of paying GST at the rate of 18% with ITC.
- ii. The Council has recommended to align the valuation rules with the change in the tax rate applicable to lottery tickets, certain amendments in the GST Valuation rules are being carried out.

III. Recommendation relating to date of implementation

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

- a. The changes in GST rates on services will be implemented **with effect from 22nd September 2025**.
- b. The changes in GST rates of all goods except pan masala, gutkha, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and bidi, will be implemented **with effect from 22nd September 2025**.
- c. Pan Masala, gutkha, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and bidi will continue at the existing rates of GST and compensation cess where applicable, till loan and interest payment obligations under the compensation cess account are completely discharged.
- d. Based on c) above, Union Finance Minister and Chairperson of the GST Council may decide the actual date of transition to the revised rates of GST approved by the Council for the above-mentioned goods.
- e. Pending requisite amendments in CGST Act, 2017, Central Board of Indirect Taxes and Customs (CBIC) shall administratively start implementation of the revised system of grant of 90% provisional refunds arising out of Inverted Duty structure on the basis of data analysis and risk evaluation done by the system, as in the case of risk based provisional refunds on account of zero-rated supplies.

B. MEASURES FOR FACILITATION OF TRADE

1. Process Reforms

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

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

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

Annexure-I

GOODS

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description	From	To
1.	01012100, 010129	Live horses	12%	5%
2.	0401	Ultra-High Temperature (UHT) milk	5%	Nil
3.	0402 91 10, 0402 99 20	Condensed milk	12%	5%
4.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	12%	5%
5.	0406	Cheese	12%	5%
6.	0406	Chena or paneer, pre-packaged and labelled	5%	Nil
7.	0801	Brazil nuts, dried, whether or not Shelled or Peeled	12%	5%
8.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts	12%	5%
9.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried	12%	5%

10.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried	12%	5%
11.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 (other than dried tamarind)	12%	5%
12.	1107	Malt, whether or not roasted	18%	5%
13.	1108	Starches; inulin	12%	5%
14.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	18%	5%
15.	1404 90 10	Bidi wrapper leaves (tendu)	18%	5%
16.	1404 90 50	Indian katha	18%	5%
17.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	12%	5%
18.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	12%	5%
19.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	12%	5%
20.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	12%	5%
21.	1505	Wool grease and fatty substances derived therefrom (including lanolin)	12%	5%
22.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	12%	5%
23.	1516	Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	12%	5%
24.	1517	Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	12%	5%
25.	1517 10	All goods i.e. Margarine, Linosyn	18%	5%

26.	1518	Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	12%	5%
27.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	18%	5%
28.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	18%	5%
29.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	18%	5%
30.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	12%	5%
31.	1602	Other prepared or preserved meat, meat offal, blood or insects	12%	5%
32.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12%	5%
33.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	12%	5%
34.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	12%	5%
35.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes	12%	5%
36.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; (other than artificial honey, whether or not mixed with natural honey); caramel	18%	5%
37.	1704	Sugar boiled confectionery	12%	5%
38.	1704	Sugar confectionery	18%	5%
39.	1804	Cocoa butter, fat and oil	18%	5%
40.	1805	Cocoa powder, not containing added sugar or sweetening matter	18%	5%
41.	1806	Chocolates and other food preparations containing cocoa	18%	5%

42.	1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included	18%	5%
43.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	12%	5%
44.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes, Fortified Rice Kernel (FRK)	18%	5%
45.	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products (other than bread, pizza bread, khakhra, chapathi, roti)	18%	5%
46.	1905 90 30	Extruded or expanded products, savoury or salted	12%	5%
47.	1905	Pizza bread	5%	Nil
48.	1905 or 2106	Khakhra, chapathi or roti	5%	Nil
49.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	12%	5%
50.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	12%	5%
51.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	12%	5%
52.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	12%	5%
53.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	12%	5%
54.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	12%	5%
55.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	12%	5%

56.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	12%	5%
57.	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	12%	5%
58.	2009 89 90	Tender coconut water, pre-packaged and labelled	12%	5%
59.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	18%	5%
60.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	18%	5%
61.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	12%	5%
62.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	12%	5%
63.	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings	12%	5%
64.	2104	Soups and broths and preparations therefor; homogenised composite food preparations	18%	5%
65.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	18%	5%
66.	2106	Paratha, parotta and other Indian breads by any name called	18%	Nil
67.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters	12%	5%
68.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled	12%	5%
69.	2106 90 20	Pan masala*	28%	40%
70.	2106 90 91	Diabetic foods	12%	5%
71.	2106	Food preparations not elsewhere specified or included	18%	5%

72.	2201	Drinking water packed in 20 litre bottles	12%	5%
73.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	18%	5%
74.	2202 10	All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured	28%	40%
75.	2202 91 00, 2202 99	Other non-alcoholic beverages	18%	40%
76.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages	18%	5%
77.	2202 99 10	Soya milk drinks	12%	5%
78.	2202 99 20	Fruit pulp or fruit juice based drinks (other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice)	12%	5%
79.	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice	28%	40%
80.	2202 99 30	Beverages containing milk	12%	5%
81.	2202 99 90	Caffeinated Beverages	28%	40%
82.	2401*	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	28%	40%
83.	2402*	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	28%	40%
84.	2403*	Bidis	28%	18%
85.	2403*	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences	28%	40%
86.	2404 11 00*	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion	28%	40%
87.	2404 19 00*	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion	28%	40%
88.	2515 12 10	Marble and travertine blocks	12%	5%
89.	2516	Granite blocks	12%	5%

90.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	28%	18%
91.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5%	18%
92.	2702	Lignite, whether or not agglomerated, excluding jet	5%	18%
93.	2703	Peat (including peat litter), whether or not agglomerated	5%	18%
94.	28	Anaesthetics	12%	5%
95.	28	Potassium Iodate	12%	5%
96.	28	Steam	12%	5%
97.	2801 20	Iodine	12%	5%
98.	2804 40 10	Medical grade oxygen	12%	5%
99.	2807	Sulphuric acid	18%	5%
100.	2808	Nitric acid	18%	5%
101.	2814	Ammonia	18%	5%
102.	2847	Medicinal grade hydrogen peroxide	12%	5%
103.	28 or 38	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	12%	5%
104.	29 or 380893	Gibberellic acid	12%	5%
105.	29061110	Natural menthol	12%	5%
106.	29061110, 30, 3301	Following goods from natural menthol namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil	12%	5%
107.	29061190	Other than natural menthol	12%	18%

108.	29061190, 30, 3301	Following goods made from other than natural menthol, namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil	12%	18%						
109.	30	The following drugs and medicines <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>	1	Agalsidase Beta	2	Imiglucerase	3	Eptacog alfa activated recombinant coagulation factor VIIa	5%	Nil
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2	Imiglucerase									
3	Eptacog alfa activated recombinant coagulation factor VIIa									

110.	30	The following drugs and medicines	12%	Nil																																														
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32	CI-Inhibitor injection																							
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111.	30	All Drugs and medicines including: i. Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI ii. Brentuximab Vedotin iii. Ocrelizumab • (iv) Pertuzumab v. Pertuzumab + trastuzumab • (vi) Faricimab	12%	5%																				
112.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	12%	5%																				
113.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products	12%	5%																				

114.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments	12%	5%
115.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale	12%	5%
116.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	12%	5%
117.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]	12%	5%
118.	3304	Talcum powder, Face powder	18%	5%
119.	3305	Hair oil, shampoo	18%	5%
120.	3306	Dental floss, toothpaste	18%	5%
121.	33061010	Tooth powder	12%	5%
122.	3307	Shaving cream, shaving lotion, aftershave lotion	18%	5%
123.	33074100	Odoriferous preparations which operate by burning (other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani)	12%	18%
124.	3401	Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes	18%	5%
125.	3406	Candles, tapers and the like	12%	5%
126.	3406	Handcrafted candles	12%	5%

127.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	18%	5%
128.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	18%	5%
129.	3605 00 10	All goods-safety matches	12%	5%
130.	3701	Photographic plates and film for x-ray for medical use	12%	5%
131.	3705	Photographic plates and films, exposed and developed, other than cinematographic film	12%	5%
132.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films	12%	5%
133.	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon	12%	5%
134.	3818	Silicon wafers	12%	5%
135.	3822	All diagnostic kits and reagents	12%	5%
136.	3826	Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)	12%	18%
137.	3926	Feeding bottles; Plastic beads	12%	5%

138.	4007	Latex Rubber Thread	12%	5%
139.	4011	Rear tractor tyres and rear tractor tyre tubes	18%	5%
140.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft]	28%	18%
141.	4011 70 00	Tyre for tractors	18%	5%
142.	4013 90 49	Tube for tractor tyres	18%	5%
143.	4014	Nipples of feeding bottles	12%	5%
144.	4015	Surgical rubber gloves or medical examination rubber gloves	12%	5%
145.	4016	Erasers	5%	Nil
146.	4016	Rubber bands	12%	5%
147.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	12%	5%
148.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	12%	5%
149.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	12%	5%
150.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	12%	5%
151.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	12%	5%
152.	4202 22,4202 29, 4202 31 10, 4202 31 90, 4202 32,4202 39	Handicraft- Handbags including pouches and purses; jewellery box	12%	5%

153.	4202 22 20	Hand bags and shopping bags, of cotton	12%	5%
154.	4202 22 30	Hand bags and shopping bags, of jute	12%	5%
155.	4203	Gloves specially designed for use in sports	12%	5%
156.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	12%	5%
157.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues	12%	5%
158.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like	12%	5%
159.	4405	Wood wool; wood flour	12%	5%
160.	4406	Railway or tramway sleepers (cross-ties) of wood	12%	5%
161.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]	12%	5%
162.	4409	Bamboo flooring	12%	5%
163.	4414	Handicraft- Wooden frames for painting, photographs, mirrors etc	12%	5%
164.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	12%	5%
165.	4416, 4421 99 90	Handicraft- Carved wood products, art ware/ decorative articles of wood (including inlay work, casks, barrel, vats)	12%	5%

166.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	12%	5%
167.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	12%	5%
168.	4418	Bamboo wood building joinery	12%	5%
169.	4419	Tableware and Kitchenware of wood	12%	5%
170.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	12%	5%
171.	4420	Handicraft- Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	12%	5%
172.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]	12%	5%
173.	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	12%	5%
174.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	12%	5%
175.	4503 90 90 4504 90	Handicraft- Art ware of cork [including articles of sholapith]	12%	5%
176.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	12%	5%
177.	4701	Mechanical wood pulp	12%	5%
178.	4702	Chemical wood pulp, dissolving grades	12%	18%
179.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	12%	5%
180.	4704	Chemical wood pulp, sulphite, other than dissolving grades	12%	5%

181.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	12%	5%
182.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	12%	5%
183.	4802	Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks	12%	Nil
184.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; [other than Uncoated paper and paperboard for exercise book, graph book, laboratory notebook and notebooks]	12%	18%
185.	4802	Hand-made paper and paperboard	12%	5%
186.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	12%	18%
187.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	12%	18%
188.	4806 20 00	Greaseproof papers	12%	18%
189.	4806 40 10	Glassine papers	12%	18%
190.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	12%	18%
191.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	12%	18%
192.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	12%	18%
193.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	12%	5%
194.	4819 10, 4819 20	Cartons, boxes and cases of,- a. Corrugated paper or paper boards; or b. Non-corrugated paper or paper board	12%	5%

195.	4820	Exercise book, graph book, & laboratory note book and notebooks	12%	Nil
196.	4823	Paper pulp moulded trays	12%	5%
197.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	12%	5%
198.	48	Paper Sacks/Bags and bio degradable bags	18%	5%
199.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	12%	Nil
200.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	12%	5%
201.	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	12%	5%
202.	5402, 5404, 5406	All goods	18%	5%
203.	5403, 5405, 5406	All goods	18%	5%
204.	5501, 5502	Synthetic or artificial filament tow	18%	5%
205.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	18%	5%
206.	5505	Waste of manmade fibres	18%	5%
207.	5508	Sewing thread of manmade staple fibres	12%	5%
208.	5509, 5510, 5511	Yarn of manmade staple fibres	12%	5%
209.	5601	Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods)	12%	5%
210.	5602	Felt, whether or not impregnate, coated, covered or laminated	12%	5%
211.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	12%	5%
212.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	12%	5%

213.	5605	Metallised yarn, whether or not gimped, being textile yarn or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	12%	5%
214.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	12%	5%
215.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	12%	5%
216.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [other than products of coir]	12%	5%
217.	5701	Carpets and other textile floor coverings, knotted, whether or not made up	12%	5%
218.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	12%	5%
219.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up	12%	5%
220.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	12%	5%
221.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom	12%	5%
222.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	12%	5%
223.	5803	Gauze, other than narrow fabrics of heading 5806	12%	5%
224.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	12%	5%
225.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	12%	5%

226.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	12%	5%
227.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	12%	5%
228.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders	12%	5%
229.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like	12%	5%
230.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	12%	5%
231.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	12%	5%
232.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	12%	5%
233.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	12%	5%
234.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	12%	5%
235.	5905	Textile wall coverings	12%	5%
236.	5906	Rubberised textile fabrics, other than those of heading 5902	12%	5%
237.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	12%	5%
238.	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	12%	5%
239.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	12%	5%

240.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	12%	5%
241.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles	12%	5%
242.	6117, 6214	Handmade/hand embroidered shawls	12%	5%
243.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece	12%	18%
244.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece	12%	18%
245.	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than Worn clothing and other worn articles; rags]	12%	18%
246.	64	Footwear of sale value not exceeding Rs.2500 per pair	12%	5%
247.	6501	Textile caps	12%	5%
248.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	12%	5%
249.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	12%	5%
250.	6602	Whips, riding-crops and the like	12%	5%
251.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	12%	5%
252.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	12%	5%

253.	68	Sand lime bricks or Stone inlay work	12%	5%
254.	6802	Handicraft Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone	12%	5%
255.	6802	Handicraft -Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	12%	5%
256.	68159990	Handicraft -Stone art ware, stone inlay work	12%	5%
257.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	12%	5%
258.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	12%	5%
259.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	12%	5%
260.	691200 10, 6912 00 20	Handicraft -Tableware and kitchenware of clay and terracotta, other clay articles	12%	5%
261.	6913	Handicraft -Statues and other ornamental articles	12%	5%
262.	6913 90 00	Handicraft -Statuettes & other ornamental ceramic articles (incl blue potteries)	12%	5%
263.	7009 92 00	Handicraft -Ornamental framed mirrors	12%	5%
264.	7015 10	Glasses for corrective spectacles and flint buttons	12%	5%
265.	7018 90 10	Handicraft -Glass statues [other than those of crystal]	12%	5%
266.	7020 00 90	Handicraft -Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	12%	5%
267.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	12%	5%
268.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes	12%	5%

269.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium	12%	5%
270.	7317	Animal shoe nails	12%	5%
271.	7319	Sewing needles	12%	5%
272.	7321 or 8516	Solar cookers	12%	5%
273.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	12%	5%
274.	7323	Table, kitchen or other household articles of iron & steel; Utensils	12%	5%
275.	7326 90 99	Handicraft -Art ware of iron	12%	5%
276.	7418	Table, kitchen or other household articles of copper; Utensils	12%	5%
277.	7419 80 30	Brass Kerosene Pressure Stove	12%	5%
278.	7419 80	Handicraft -Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	12%	5%
279.	7615	Table, kitchen or other household articles of aluminium; Utensils	12%	5%
280.	7616 99 90	Handicraft -Aluminium art ware	12%	5%
281.	8214	Pencil sharpeners	12%	Nil
282.	8306	Handicraft -Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	12%	5%

283.	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels.	12%	5%
284.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	12%	5%
285.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	28%	18%
286.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	28%	18%
287.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP	12%	5%
288.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	18%	5%
289.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	28%	18%
290.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]	28%	18%
291.	8413 81 90	Hydraulic Pumps for Tractors	18%	5%
292.	8414 20 20	Other hand pumps	12%	5%
293.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	28%	18%
294.	8419 12	Solar water heater and system	12%	5%
295.	8420	Hand operated rubber roller	12%	5%

296.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	28%	18%
297.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers	12%	5%
298.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers	12%	5%
299.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]	12%	5%
300.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof	12%	5%
301.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof	12%	5%
302.	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines	12%	5%
303.	8479	Composting Machines	12%	5%
304.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery and other Lithium-ion accumulators including Lithium-ion power banks	28%	18%
305.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	28%	18%
306.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc	12%	5%
307.	8528	Television sets (including LCD and LED television); Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus, set top box for television and Television set (including LCD and LED television).	28%	18%
308.	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology	12%	5%
309.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	12%	5%

310.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	28%	18%
311.	8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels which is already at 18%]	28%	18%
312.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, other than those mentioned at Sr. Nos. 313, 314, 315, 316,317 and 319 of above table [wherein 28% to 18% is mentioned]	28%	40%
313.	8703	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm.	28%	18%
314.	8703	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.	28%	18%
315.	8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	28%	18%
316.	8703	Three wheeled vehicles	28%	18%
317.	8703 40, 8703 60	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm	28%	18%
318.	870340, 870360	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm	28%	40%
319.	8703 50, 8703 70	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm	28%	18%
320.	870350, 870370	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500cc or of length exceeding 4000 mm	28%	40%
321.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles which is already at 18%]	28%	18%
322.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	28%	18%

323.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	28%	18%
324.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	28%	18%
325.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	18%	5%
326.	8708 10 10	Bumpers and parts thereof for tractors	18%	5%
327.	8708 30 00	Brakes assembly and its parts thereof for tractors	18%	5%
328.	8708 40 00	Gear boxes and parts thereof for tractors	18%	5%
329.	8708 50 00	Transaxles and its parts thereof for tractors	18%	5%
330.	8708 70 00	Road wheels and parts and accessories thereof for tractors	18%	5%
331.	8708 91 00	i. Radiator assembly for tractors and parts thereof Cooling system for tractor engine and parts thereof	18%	5%
332.	8708 92 00	Silencer assembly for tractors and parts thereof	18%	5%
333.	8708 93 00	Clutch assembly and its parts thereof for tractors	18%	5%
334.	8708 94 00	Steering wheels and its parts thereof for tractor	18%	5%
335.	8708 99 00	Hydraulic and its parts thereof for tractors	18%	5%
336.	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	18%	5%
337.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	12%	5%
338.	8711	Motorcycles of engine capacity (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, of an engine capacity not exceeding 350cc; side cars	28%	18%
339.	8711	Motor cycles of engine capacity exceeding 350 cc	28%	40%
340.	8712	Bicycles and other cycles (including delivery tricycles), not motorized	12%	5%

341.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	12%	5%
342.	8714	Parts and accessories of vehicles of heading 8711	28%	18%
343.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes	12%	5%
344.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	12%	5%
345.	8802	Aircraft for personal use.	28%	40%
346.	8806	Unmanned aircrafts	28%/18%	5%
347.	8903	Rowing boats and canoes	28%	18%
348.	8903	Yacht and other vessels for pleasure or sports	28%	40%
349.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips	12%	5%
350.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	12%	5%
351.	9001	Contact lenses; Spectacle lenses	12%	5%
352.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	12%	5%
353.	9004	Spectacles, corrective [including goggles for correcting vision]	12%	5%
354.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	12%	5%
355.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	12%	5%
356.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	12%	5%

357.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light	12%	5%
358.	9025	Thermometers for medical, surgical, dental or veterinary usage	18%	5%
359.	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.	18%	5%
360.	9302	Revolvers and pistols, other than those of heading 9303 or 9304	28%	40%
361.	9401 20 00	Seats of a kind used for motor vehicles	28%	18%
362.	940150, 9403 80	Handicraft- Furniture of bamboo, rattan and cane	12%	5%
363. \	9403	Furniture wholly made of bamboo, cane or rattan	12%	5%
364.	9404	Coir products [except coir mattresses]	12%	5%
365.	9404	Products wholly made of quilted textile material not exceeding Rs. 2500 per piece	12%	5%
366.	9404	Products wholly made of quilted textile material exceeding Rs. 2500 per piece	12%	18%
367.	9404	Cotton quilts of sale value exceeding Rs. 2500 per piece	12%	18%
368.	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	12%	5%
369.	940510	Handicraft- Handcrafted lamps (including panchloga lamp)	12%	5%
370.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	12%	5%
371.	9503	Handicraft- Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	12%	5%
372.	9504	Handicraft- Ganjifa card	12%	5%
373.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	12%	5%

374.	9506	Sports goods other than articles and equipment for general physical exercise	12%	5%
375.	9507	Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	12%	5%
376.	9601	Handicraft -Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	12%	5%
377.	9602	Handicraft -Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins, or of modelling pastes etc. (including articles of lac, shellac)	12%	5%
378.	96032100	Tooth brushes including dental-plate brushes	18%	5%
379.	9607	Slide fasteners and parts thereof	12%	5%
380.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals, writing or drawing chalk and tailors' chalk; chalk sticks	12%	Nil
381.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	28%	40%
382.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	12%	5%
383.	9619 00 30, 9619 00 40, or 9619 00 90	All goods- napkins and napkin liners for babies, clinical diapers	12%	5%
384.	9701	Handicraft -Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc.)	12%	5%
385.	9702	Original engravings, prints and lithographs	12%	5%
386.	9703	Handicraft -Original sculptures and statuary, in any material	12%	5%

387.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [including numismatic coins]	12%	5%
388.	9706	Antiques of an age exceeding one hundred years	12%	5%
389.	9804	All dutiable articles intended for personal use	28%	18%
390.	9804	All Drugs and medicines intended for personal use	12%	5%
391.	Any Chapter	Goods specified in the List required in connection with : (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	12%	18%

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

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

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

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

IGST 18% to Nil

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of goods
1.	49	Technical documentation in respect of goods exempted under notification No. 19/2019-Customs dated 06.07.2019.
2.	71	Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme
3.	Any chapter	Works of art and antiques
4.	88, 8536	Flight Motion Simulator and its parts
5.	88, 8536	Target Motion Simulator and its parts
6.	Any chapter	Parts, sub-assemblies of HACFS
7.	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly-Return, vent guide assembly-supply, vent guide assembly-NBC for MRSAM system
8.	84, 85, 87, 90, 93	Parts and sub-assemblies of IADWS
9.	88	Military transport aircraft (C-130, C-295MW)
10.	89	Deep Submergence Rescue Vessel
11.	89	Unmanned Underwater vessels/platforms
12.	8807	Ejection Seats for fighter aircrafts
13.	8506	High performance batteries for drones and specialised equipment
14.	8525	Communication devices including software defined radios with component and accessories
15.	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories

16.	89	Sonobuoys for naval air assets
17.	93	Ship launched missiles
18.	93	Rockets with calibre more than 100mm
19.	88	RPA (Remote Piloted Aircraft) for military use
20.	Any chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Gun, Light machine gun, MAG Gun.

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

Annexure -II

GOODS

1. FOOD SECTOR

(5% To Nil)

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

(18% to Nil)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	2106	Paratha, parotta and other Indian breads by any name called
(12% to 5%)		
S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	0402 91 10, 0402 99 20	Condensed milk
2.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
3.	0406	Cheese
4.	0801	Brazil nuts, dried, whether or not Shelled or Peeled
5.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), Chestnuts (<i>Castanea</i> spp.), Pistachos, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Pine nuts [other than dried areca nuts]
6.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried
7.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), dried
8.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind]
9.	1108	Starches; inulin
10.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
11.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
12.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
13.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
14.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
15.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
16.	1516	Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
17.	1517	Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
18.	1518	Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included
19.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
20.	1602	Other prepared or preserved meat, meat offal, blood or insects
21.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
22.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
23.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
24.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
25.	1704	Sugar boiled confectionery

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
26.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
27.	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)
28.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
29.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
30.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
31.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
32.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
33.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
34.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
35.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
36.	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
37.	2009 89 90	Tender coconut water, pre-packaged and labelled
38.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
39.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders
40.	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings
41.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters
42.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled
43.	2106 90 91	Diabetic foods
44.	2201	Drinking water packed in 20 litre bottles
45.	2202 99 10	Soya milk drinks
46.	2202 99 20	Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]
47.	2202 99 30	Beverages containing milk

(18% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	1107	Malt, whether or not roasted
2.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products [other than tamarind kernel powder]
3.	1517 10	All goods i.e. Margarine, Linosyn
4.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
5.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured

6.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
7.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; (other than artificial honey, whether or not mixed with natural honey); caramel [other than palmyra sugar and Palmyra jaggery]
8.	1704	Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak and sugar boiled confectionery]
9.	1804	Cocoa butter, fat and oil
10.	1805	Cocoa powder, not containing added sugar or sweetening matter
11.	1806	Chocolates and other food preparations containing cocoa
12.	1901	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included
13.	1904	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes
14.	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
15.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
16.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate
17.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
18.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
19.	2106	Food preparations not elsewhere specified or included

20.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
21.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages
22.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
23.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches

(18% to 40%)

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

(28% to 40%)

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

2. TOBACCO

(18% to 5%)

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

(28% to 18%)

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

(28% to 40%)

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

3. AGRICULTURE SECTOR

(12% to 5%)

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
2.	8414 20 20	Other hand pumps
3.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers
4.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers
5.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]
6.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof
7.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof
8.	8479	Composting Machines
9.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
10.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
11.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles

4. FERTILIZER SECTOR

(18% to 5%)

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

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
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 fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogon
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: qczt. 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
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1.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
2.	2702	Lignite, whether or not agglomerated, excluding jet
3.	2703	Peat (including peat litter), whether or not agglomerated

6. RENEWABLE ENERGY

(12% to 5%)

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

7. TEXTILE SECTOR

(12% to 5%)

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

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

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

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
37.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles
38.	6501	Textile caps
39.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics
40.	9404	Products wholly made of quilted textile material not exceeding Rs. 2500 per piece

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

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

(18% to 5%)

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

(12% to 18%)

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

8. HEALTH SECTOR

(5% to Nil)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
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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
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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 Ayurvedic, 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 Ayurvedic, 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 dental 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 Arteriosus / 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
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1.	4016	Erasers
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(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).
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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
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(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
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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, debarked 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
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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)
5.	Any Chapter	Goods specified in the List required in connection with : (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.

(28% to 40%)

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

21. CONSTRUCTION SECTOR

(12% to 5%)

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

(From 28% to 18%)

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

22. HANDICRAFTS SECTOR

(12% to 5%)

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

5.	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques
6.	9702	Original engravings, prints and lithographs
7.	9703	Original sculptures and statuary, in any material
8.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]
9.	9706	Antiques of an age exceeding one hundred years
10.	3406	Handcrafted candles
11.	4202 22,4202 29, 4202 31 10, 4202 31 90, 4202 32,4202 39	Handbags including pouches and purses; jewellery box
12.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)
13.	4414	Wooden frames for painting, photographs, mirrors etc
14.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]
15.	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]
16.	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 2500 per piece
17.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)
18.	68159990	Stone art ware, stone inlay work
19.	691200 10, 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles

20.	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)
21.	7009 92 00	Ornamental framed mirrors
22.	7018 90 10	Glass statues [other than those of crystal]
23.	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]
24.	7326 90 99	Art ware of iron
25.	7419 80	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver
26.	7616 99 90	Aluminium art ware
27.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)
28.	940510	Handcrafted lamps (including panchloga lamp)
29.	940150, 9403 80	Furniture of bamboo, rattan and cane
30.	9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)
31.	9504	Ganjifa card
32.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material
33.	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)
34.	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)

35.	9703	Original sculptures and statuary, in metal, stone or any material
36.	4802	Handmade Paper and Paper board

23. OTHER MACHINERY

(12% to 5%)

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

(28% to 18%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]
2.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
3.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
4.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]
5.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery and other Lithium-ion accumulators including Lithium-ion power banks
6.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines

24. OTHER PROPOSALS

GST 28%/18% to 5%

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

IGST 18% to Nil

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of goods
1.	49	Technical documentation in respect of goods exempted under notification No. 19/ 2019-Customs dated 06.07.2019.
2.	71	Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme
3.	Any chapter	Works of art and antiques
4.	88, 8536	Flight Motion Simulator and its parts
5.	88, 8536	Target Motion Simulator and its parts
6.	Any chapter	Parts, sub-assemblies of HACFS
7.	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly-Return, vent guide assembly-supply, vent guide assembly-NBC for MRSAM system
8.	84, 85, 87, 90, 93	Parts and sub-assemblies of IADWS
9.	88	Military transport aircraft (C-130, C-295MW)
10.	89	Deep Submergence Rescue Vessel
11.	89	Unmanned Underwater vessels/platforms
12.	8807	Ejection Seats for fighter aircrafts
13.	8506	High performance batteries for drones and specialised equipment
14.	8525	Communication devices including software defined radios with component and accessories

15.	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories
16.	89	Sonobuoys for naval air assets
17.	93	Ship launched missiles
18.	93	Rockets with calibre more than 100mm
19.	88	RPA (Remote Piloted Aircraft) for military use
20.	Any chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Gun, Light machine gun, MAG Gun.

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

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
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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
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%, where no leg of transport is through air, with restricted ITC (i.e. 5% of input services of goods transportation).
				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 (51 of 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

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
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1	Supply of services by way of job work in relation to umbrella	12% with ITC	5% with ITC
2	Supply of job work services or any treatment or process in relation to printing of all goods falling under Chapter 48 or 49, which attract GST @ (12%) 5%	12% with ITC	5% with ITC
3	Supply of job work in relation to bricks which attract GST at the rate of 5%	12% with ITC	5% with ITC
4	Supply of job-work services in relation goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) (pharmaceutical products)	12% with ITC	5% with ITC
5	Supply of job-work services in relation to Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975	12% with ITC	5% with ITC
6	Supply of job-work not elsewhere covered (residual entry)	12% with ITC	18% with ITC

CONSTRUCTION SECTOR

S.No.	Entry	From	To
1	Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production in offshore area	12% with ITC	18% with ITC
2	Composite supply of works contract involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to Government	12% with ITC	18% with ITC
3	Composite supply of works contract provided by a sub-contractor to the main contractor providing services at Sl. No. 2 above to Government	12% with ITC	18% with ITC

LOCAL DELIVERY SERVICES

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

OTHER SERVICES

S.No.	Entry	From	To
1	Supply of Service of third-party insurance of “goods carriage”	12% with ITC	5% with ITC
2	Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	12% with ITC	5% with ITC
3	Services by way of treatment of effluents by a Common Effluent Treatment Plant;	12% with ITC	5% with ITC
4	Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	12% with ITC	5% with ITC

4	Supply of “hotel accommodation” having value of supply of a unit of accommodation less than or equal to seven thousand five hundred rupees per unit per day or equivalent	12% with ITC	5% without ITC
5	Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both;	12% with ITC	18% with ITC
6	Support services to exploration, mining or drilling of petroleum crude or natural gas or both.	12% with ITC	18% with ITC
7	Beauty and physical well-being services falling under group 99972 [This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 9997]	18% with ITC	5% without ITC

(28% to 40%)

S.No.	Entry	From	To
1	Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL.	28% With ITC	40% with ITC
2	Services by a race club for licensing of bookmakers in such club.	28% With ITC	40% with ITC
3	Leasing or rental services, without operator, of goods which will attract (28%) 40% GST	28% With ITC	40% with ITC

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

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.*

NB/KMN

(Release ID: 2163555)

Read this release in: Odia , Urdu , Hindi , Marathi , Punjabi , Gujarati , Tamil , Telugu , Kannada , Malayalam

Ministry of Finance



Frequently Asked Questions (FAQs) on the decisions of the 56th GST Council held in New Delhi

Posted On: 03 SEP 2025 11:28PM by PIB Delhi

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 cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and beedi will be effective from 22nd September, 2025. For the specified goods namely, 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 contract 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%.

NB/KMN

(Release ID: 2163560) Visitor Counter : 2

Read this release in: Urdu , Hindi , Marathi , Assamese , Telugu , Kannada , Malayalam

I-10/14/2020-W&M
Government of India
Ministry of Consumer Affairs, Food and Public Distribution
Department of Consumer Affairs
Weights and Measures Unit

Krishi Bhawan, New Delhi-110001

Dated: 09.09.2025

To,

1. The Principal Secretaries,
(I/c Legal Metrology)
All States/ UTs
2. The Controllers of Legal Metrology
All States/UTs

Subject: Permission to the manufacturers or packers or importers of pre-packaged commodities to declare the revised retail sale price (MRP) on the unsold stock – Change in GST rates of Goods & Services - reg.

Sir,

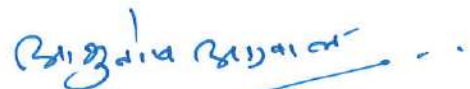
The undersigned is directed to refer to the above mentioned subject and to state that in exercise of the powers conferred by Rule 33 of the Legal Metrology (Packaged Commodities) Rules, 2011 the central government hereby permits the manufacturers or packers or importers of pre-packaged commodities to declare the revised retail sale price (MRP) on the unsold stock manufactured /packed / imported prior to revision of GST, after inclusion of the applicable/ increased amount of tax or after reducing the reduced amount of tax due to change in GST, if any, in addition to the existing retail sale price (MRP) upto 31st December, 2025 or till such date the stock is exhausted, whichever is earlier. Declaration of the changed retail sale price (MRP) shall be made by way of stamping or putting sticker or online printing, as the case may be, after complying with the following conditions:

- (i) The original MRP shall continue to be displayed and the revised price shall not overwrite on it.
- (ii) The difference between the retail sale price originally printed on the package and the revised price shall not, in any case, be higher than the extent of increase in the tax, if any, or in the case of imposition of fresh tax, such fresh tax, on account of implementation of GST Act and Rules. In the case of reduction of tax, the revised price shall not, in any case, be higher than the extent of price after reduction of tax, if any.
- (iii) Manufacturers or packer or importers shall make atleast two advertisements in one or more newspapers in this regard and also by circulation of notices to the dealers and to the Director of Legal Metrology in the Central Government and

Controllers of Legal Metrology in the States and Union Territories, indicating the change in the price of such packages.

2. It is also clarified that any packaging material or wrapper which could not be exhausted by the manufacturer or packer or importer prior to revision of GST, may be used for packing of material upto 31st December, 2025 or till such date the packing material or wrapper is exhausted, whichever is earlier, after making corrections required in retail sale price (MRP) on account of implementation of GST by way of stamping or putting sticker or online printing as the case may be.

Yours faithfully



(Ashutosh Agarwal)
Director, Legal Metrology
Phone: 011-23389489
Email: dirwm-ca@nic.in

Copy to: All industries/ industry associations/ e-commerce entities/ Stake holders.

F. No 12(24)/2021/IDP/NPPA/Div.II(Vol.II)-Part(1)

Government of India
Ministry of Chemicals & Fertilizers
Department of Pharmaceuticals
National Pharmaceutical Pricing Authority

5th /3rd Floor,
YMCA Cultural Centre Building,
1, Jai Singh Road,
New Delhi – 110 001
Dated: 12.09.2025

OFFICE MEMORANDUM

Subject- Implementation of revision in Maximum Retail Price (MRP) due to reduction in Goods and Service Tax (GST) Rates.

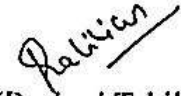
The undersigned is directed to refer to the recent Government decision on rationalization of GST rate structures as recommended in the 56th meeting of GST Council, wherein, *inter-alia*, the Council has recommended reduction in the GST rates on drugs/formulations (including medical devices) effective from 22nd September, 2025. Representations have been received from the manufacturers/marketing companies and industry associations seeking clarification/guidance on issues of implementation.

2. In this regard, following directions are issued-

- i. The benefit of reduction in GST rates shall be passed on the consumers/patients effective from 22nd September, 2025.
- ii. All the manufacturers /marketing companies selling drugs/formulations shall revise the MRP of drugs/formulations (including medical devices) accordingly w.e.f. 22nd September, 2025.
- iii. The manufacturer/marketing companies shall issue revised price list or supplementary price list, in Form V/VI to the dealers, retailers, State Drug Controllers and the Government reflecting the revised GST rates and Revised MRP.
- iv. Manufacturer/marketing companies shall take immediate measures to sensitise dealers/retailer/consumers about reduction in GST rates through all possible channels of communication including electronic, print and social media. Industry associations may also release advertisements in leading national newspapers including vernacular newspapers to reach out the dealers/retailers to ensure compliance of revised GST rates w.e.f. 22nd September, 2025.
- v. It is clarified that 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 through measures mentioned above.

- vi. However, the manufacturer/marketing companies who desire to re-label or re-sticker the stock available in the market, may do so in a phased manner so that it does not cause shortage of drugs/formulations (including medical devices) in the market. In this regard CDSCO has already issued necessary directions on 11.09.2025 under Rule 104A of the Drugs and Cosmetics Rules, 1945 (copies enclosed).

Encl: As above


(Rashmi Tahiliani)
Director (Pricing)

To,

All the manufacturers, marketers and associations of drugs/formulations for compliance.

Copy to:

1. PSO to Secretary (Pharma), Government of India
2. Drug Controller General (India)
3. All the Drug Controllers / Food & Drug Administration of all the State / UT Governments.

F. No CBIC-20001/3/2025-GS-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

North Block, New Delhi

Dated the 12th September, 2025

To,

The Principal Chief Commissioners/ Chief Commissioners of Central Tax (All)

The Principal Director Generals/ Director Generals (All)

Madam / Sir,

Subject: Clarification on various doubts related to treatment of secondary or post-sale discounts under GST - reg.

Representations have been received seeking clarifications in respect of tax treatment in cases of secondary discounts or post-sale discount.

2. The matter has been examined. In order to ensure uniformity in the implementation of the law across the field formations, the Board, in exercise of its powers conferred under sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the CGST Act”) clarifies the issues as under.

S. No.	Issue	Clarification
1.	Whether the full input tax credit is available to the recipient of supply when the recipients make discounted payments to the supplier of goods on account of financial/ commercial credit notes issued by the said supplier?	1. Section 16 (1) of the CGST Act, 2017 provides that every registered person shall be entitled to take credit of input tax charged on any supply of goods or services or both, which are used or intended to be used in the course or furtherance of his business.

		2. It has been clarified vide circular No. 92/11/2019-GST dated 7th March 2019 that the supplier of goods can issue financial/ commercial credit notes and in such cases, he will not be eligible to reduce his original tax liability. As the transaction value is not allowed to be reduced on account of issuance of financial/ commercial credit note, accordingly the tax charged from the recipient would also not get reduced. 3. Thus, it is clarified that the recipient will not be required to reverse the Input Tax Credit attributed to the discount provided on the basis of financial/ commercial Credit notes issued by the supplier, as there is no reduction in the original transaction value of the supply and accordingly the corresponding tax liability would also not get reduced.
2.	Whether a post-sale discount offered by a manufacturer to its dealer/ distributor, would be treated as a consideration paid by the manufacturer for the dealer's supply of the same goods to the end customer as a monetary value of the inducement to supply of goods manufactured by him to the end customer?	1. Section 2 (31) of the CGST Act, 2017 defines consideration as to include the monetary value of any act for the inducement of the supply of goods or services, whether by the recipient or by any other person. 2. In cases where there is no agreement between the manufacturer and the end customer, there are two independent sale transactions, one from the manufacturer to the dealer and the other from the dealer to the end customer. The essence of the

matter is that in a contract of sale, the sale is completed on the transfer of title to the goods to the buyer. Once this happens, the buyer becomes the owner of the goods, and the seller has no vestige of the title or claims therein. The dealer takes ownership of the goods purchased from the manufacturer and subsequently sells them to the end customer and transaction between the manufacturers to dealer operates on a principal-to-principal basis. These discounts are simply given for competitive pricing to push sales and merely reduce the sale price of the goods and are not linked to any independent activity rendered to the manufacturer. Therefore, it is clarified that such a discount cannot be included in consideration as the monetary value of the inducement of further supply of these goods.

3. However, in cases where the manufacturer has some agreement with an end customer to supply goods at a discounted price, the manufacturer may issue commercial or financial credit notes to the dealer, enabling such dealer to provide the goods at the agreed discounted rate to the end consumer. Therefore, it is clarified that such a post-sale discount, given by the manufacturer to the dealer for supplying goods to the end customer at a discounted rate, should

		be included in the overall consideration as it is an inducement towards the supply of goods by the dealer to the end customer.
3.	Whether a post-sale discount extended by the manufacturer to the dealer can be treated as a consideration in lieu of the activities performed to promote the sale of the goods?	1. The matter has been examined. When dealers receive such post-sale discounts, they may engage in promotional activities to boost sales. However, these activities ultimately enhance the sale of goods that the dealers themselves own, thereby increasing their own revenue. In this context, the discount merely reduces the sale price of the goods and is not linked to any independent service rendered to the manufacturer. Therefore, it is clarified that post-sale discounts offered by manufacturers to dealers in such cases shall not be treated as consideration for a separate transaction of supply of services. 2. However, GST would be leviable in cases where a dealer undertakes specific sales promotional activities, such as advertising campaigns, co-branding, customization services, special sales drives, exhibition arrangements, or customer support services, etc., only when such services are explicitly stated in the agreement with a clearly defined consideration payable for such a supply. In such cases, the dealer provides a

		distinct service to the supplier, and accordingly, GST would be chargeable.
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3. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
4. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Gaurav Singh)
Commissioner (GST)

Government of India
Ministry of Chemicals and Fertilizers
Department of Pharmaceuticals
National Pharmaceuticals Pricing Authority

5th / 3rd floor, YMCA Cultural Centre Building,
1, Jai Singh Road, New Delhi – 110 001

Dated: 13.09.2025

OFFICE MEMORANDUM

Subject: Implementation of revision in maximum retail price (MRP) due to reduction in Goods and Service Tax (GST) rates

Please refer to OM of even number, dated 12.09.2025, conveying directions regarding the above subject.

2. In this regard, the undersigned is directed to convey the following revisions:

Direction in paragraph 2 of OM dated 12.09.2025	Revised direction
iii. The manufacturer/marketing companies shall issue revised price list or supplementary price list, in Form V/VI to the dealers, retailers, State Drug Controllers and the Government reflecting the revised GST rates and Revised MRP.	iii. The manufacturer/marketing companies shall issue revised price list or supplementary price list, in Form V/VI, to the dealers and retailers for display to consumers, and to State Drug Controllers and the Government, reflecting the revised GST rates and Revised MRP.
vi. However, the manufacturer/marketing companies who desire to re-label or re-sticker the stock available in the market, may do so in a phased manner so that it does not cause shortage of drugs/formulations (including medical devices) in the market. In this regard CDSCO has already issued necessary directions on 11.09.2025 under Rule 104A of the Drugs and Cosmetics Rules, 1945 (copies enclosed).	vi. However, while adhering to the directions at i. to iv. above, the manufacturer/marketing companies who desire to re-label or re-sticker the stock available in the market, may do so in a phased manner so that it does not cause shortage of drugs/formulations (including medical devices) in the market. In this regard CDSCO has already issued necessary directions on 11.09.2025 (copies enclosed).


(Sanjay Kumar)
Advisor (Cost)

To,

All the manufacturers, marketers and associations of drugs/formulations, for compliance

Copy to:

1. PSO to Secretary (Pharma), Government of India
2. Drugs Controller General (India)
3. All the Drugs Controllers / Food & Drug Administrations of all the State / UT Governments



Frequently Asked Questions-2 (FAQs-2) on the decisions of the 56th GST Council held in New Delhi

Posted On: 16 SEP 2025 3:10PM by PIB Delhi

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 OM's 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 OM's 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/12fbbb0cb337f1d2d70afb3fbc57f39.pdf>

Q2. Unmanned aircrafts (Drones) attracted 5%, 18% and 28% GST rate. The 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.

NB/KMN

(Release ID: 2167151)

Read this release in: Urdu , Hindi , Gujarati , Telugu

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 17th September, 2025

No. 13/2025–Central Tax

G.S.R. 672(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. **Short title and commencement.** (1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force from 22nd day of September, 2025.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 31A, in sub-rule (2), for the figure "128", the figure "140" shall be substituted.

3. In the said rules, with effect from the 1st day of April, 2025, in rule 39, in sub-rule (1A), after the words and figures "of section 9", following shall be inserted, namely: —

"of the Central Goods and Services Tax Act, 2017 or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Service Tax Act, 2017 (13 of 2025)".

4. In the said rules, with effect from the 1st day of October, 2025, in rule 91, for sub-rule (2), the following sub-rule shall be substituted, namely: —

"(2). The proper officer, on the basis of identification and evaluation of risk by the system, shall make an order in FORM GST RFD-04, within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90:

Provided that the proper officer, for reasons to be recorded in writing, may not grant refund on provisional basis and proceed with the order under rule 92:

Provided further that the order issued in FORM GST RFD-04 shall not be required to be revalidated by the proper officer."

5. In the said rules, in rule 110, —

(a) in sub-rule (1), -

(i) after the words "electronically and provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;

(ii) the proviso shall be omitted;

(b) in sub-rule (2), the proviso shall be omitted;

(c) in sub-rule (4), for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, letters and figures "in Part B of FORM GST APL-02A" shall be substituted.

6. In the said rules, after rule 110, the following rule shall be inserted, namely: —

"110A. Procedure for the Appeals to be heard by a single Member Bench. -

(1) The President or the Vice-President if so authorised by the President in respect of any State Bench, may either on his own motion or an application filed by the parties to the appeal, scrutinise the appeal and transfer such appeal to any single Member Bench within the respective State if the appeal does not involve a question of law.

(2) In case the single Member Bench, while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President, as the case may be, for reconsideration.

(3) During the scrutiny of appeal under sub-rule (1) or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.

(4) For the purpose of reckoning the amount of fifty lakh rupees under sub-section (8) of section 109, the cumulative tax or input tax credit involved, or the amount of fine, fee or penalty, shall be determined with reference to all issues and all tax periods covered in the order appealed against."

7. In the said rules, in rule 111, —

(a) in sub-rule (1), -

(i) after the words "provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;

(ii) the proviso shall be omitted;

(b) in sub-rule (2), the proviso shall be omitted;

(c) in sub-rule (4), -

(i) for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, figures and letters "in Part B of FORM GST APL-02A" shall be substituted;

(ii) in the second proviso, for the words "self-certified copy" the words "self-attested copy" shall be substituted.

8. In the said rules, in rule 113, for sub-rule (2), the following sub-rule shall be substituted, namely: -

"(2) The Appellate Tribunal shall, along with its order under sub-section (1) of section 113, issue, or cause to be issued, a summary of the order in FORM GST APL-04A clearly indicating the final amount of demand confirmed by the Appellate Tribunal."

9. In the said rules, in FORM GSTR-9, -

(a) in the Table, -

(i) in Pt. III, under the heading "Details of ITC for the financial year", -

(A) against serial number 6, under the heading "Details of ITC availed during the financial year", -

(I) after the serial number A, and the entries relating thereto, the following shall be inserted, namely, -

"A1	ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A				
A2	Net ITC of the financial year =(A-A1)"				

(II) in the entry against serial number H, the words, brackets and letter “(other than B above)” shall be omitted;

(III) for serial number J and the entries relating thereto, the following shall be substituted, namely:-

“J	Difference (I-A2 above)”				
----	--------------------------	--	--	--	--

(IV) for serial number M and the entries relating thereto, the following shall be substituted, namely:-

“

M	ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms)				
---	--	--	--	--	--

”;

(B) against serial number 7, under the heading “Details of ITC reversed and Ineligible ITC for the financial year”,-

(I) after serial number A and the entries relating thereto, the following shall be inserted, namely: -

“

A1	As per Rule 37A				
A2	As per rule 38”				

”;

(C) against serial number 8, under the heading “Other ITC related information”,-

(I). for the entries against serial number B, the following shall be substituted, namely:-

“

B	ITC as per 6(B) above”	<Auto>			
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”;

(II). in the entries against serial number H, after the words, brackets, figure and letter “(as per 6(E) above)”, the words “in the financial year” shall be inserted;

(III). after serial number H and the entries relating thereto, the following shall be inserted namely, -

“

“H1	IGST Credit availed on Import of goods in next financial year”				
-----	--	--	--	--	--

”;

(IV). for serial number I and the entry relating thereto, the following shall be substituted namely:-

“

“I	Difference [G- (H +H1)]”				
----	--------------------------	--	--	--	--

”;

(ii) in Pt. IV, under the heading “Details of tax paid as declared in returns filed during the financial year”-

(A) for serial number 9, and the entries relating thereto, the following shall be substituted, namely: -

“

9	Description	Tax Payable	Paid through cash	Paid through ITC				Total Paid	Tax	Difference between Tax payable and paid
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess			
	1	2	3	4	5	6	7	8	=	2-8
								3+4+5+6+7		
	Integrated Tax									
	Central Tax									
	State/UT Tax									
	Cess									
	Interest									
	Late fee									
	Penalty									
	Other									

”;

(iii) in Pt. V, under the heading “Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.”-

(A) for serial numbers 10, 11, 12, 13 and 14 and the entries relating thereto, the following shall be substituted, namely :-

“

10	Supplies / tax declared through Invoices / Debit Note / Amendments (+)					
11	Supplies / tax reduced through Amendments / Credit Note (-)					
12	ITC of the financial year reversed in the next financial year					
13	ITC of the financial year					

	availed in the next financial year					
14	Differential tax paid on account of declaration in 10 & 11 above					
	Description	Payable	Paid	Difference		
	1	2	3	2-3		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					

”;

"(B) under the heading "Instructions", –

(i) for paragraph 1, the following paragraph shall be substituted namely:–

“1. Terms used:

- (a) GSTIN: Goods and Services Tax Identification Number
- (b) UQC: Unit Quantity Code
- (c) HSN: Harmonised System of Nomenclature Code
- (d) ITC: Input Tax Credit”;

(ii) in paragraph 2A,–

- (A) after the words, “financial year only”, the words “for which annual return is being filed” shall be inserted;
- (B) after the words “not be reported here”, the words “until unless specifically required” shall be inserted;

(iii) in paragraph 4, -

- (A) after the words, letters and figures “or FY 2023-24” the words, letters and figures “or FY 2024-25” shall be inserted;
- (B) In the Table, -
 - (I). in second column, against table number “5D, 5E and 5F”, after the letters and figures “FY 2023-24”, the letters and figures “and FY 2024-25,” shall be inserted;
 - (II). in second column, against table numbers 5H, 5I and “5J and 5K”, for the word and figures “2022-23 and 2023-24”, the figures and word “2022-23, 2023-24 and 2024-25,” shall be substituted;

(iv) In paragraph 5, in the Table, -

- (A) in second column, against table number 6A, for the word “taxpayer” the words “financial year” shall be substituted;
- (B) after table number 6A and the entries relating thereto, the following shall be inserted namely, -

“

6A1	ITC in respect of the preceding financial year, but availed through FORM GSTR-3B of April to October of the Financial Year for which annual return is furnished, filed till 30 th November of the Financial Year for which annual return is furnished and included in auto populated values in
-----	---

	table 6A above, should be declared here. Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as this will be reported in the Table 6H below. Also, if any ITC which was claimed and reversed (other than due to rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here and this will not be reported in the Table 6H below.
--	--

”;

(C) in second column, against table number 6B, -

(I) after the words, figures, brackets and letters “separately under 6(H) below.”, the following shall be inserted, namely: -

“However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in Table 6H.”;

(II) for the figures and word “2022-23 and 2023-24” the figures and word “2022-23, 2023-24 and 2024-25,” shall be substituted.

(D) in second column, against table numbers 6C and 6D for the words and figures “2022-23 and 2023-24” the words and figures “2022-23, 2023-24 and 2024-25,” shall be substituted.

(E) in second column, against table number 6H after the words “shall be declared here.” the following shall be inserted, namely:-

“However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) which was availed (for the first time) should be declared in Table 6B above. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in here.

Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here.

Also, if any ITC which was claimed and reversed (other than rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as it is to be reported in the Table 6A1 above.”;

(F) in second column, against table number 6J, after the words “this amount should be zero.”, the following shall be inserted, namely: -

“However, for FY 2024-25 onwards, the difference between the total amount of net ITC of the financial year availed through FORM GSTR-3B as per Table 6A2 and input tax credit declared in row B to H shall be auto populated here. Ideally, this amount should be zero.”;

(G) for table number 6M and the entries relating thereto, the following table and entries shall be substituted, namely, -

“

6M	Details of ITC availed through FORM ITC-01, FORM ITC-02 and ITC-02A (i.e. ITC availed through Forms other than GSTR 3B, TRAN-1 and TRAN-II) in the financial year shall be declared here.
----	--

”;

- (H) for table number “7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H” and the entries relating thereto, the following table and entries shall be substituted namely, -

“

7A, 7A1, 7A2, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 37A, 38, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 or any other reversal not specified in any row above shall be declared in 7H. For FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only.
---	---

”;

- (I) against table number 8B, after the words and brackets “(without the CA certification).”, the following shall be inserted, namely: –
“However, for FY 2024-25 onwards, the input tax credit as declared in Table 6B shall be auto-populated here.” shall be inserted.
- (J) in second column against table number 8H after the words “The input tax credit”, words “availed in the financial year” shall be inserted.
- (K) after table number 8H and the entries relating thereto, the following shall be inserted, namely, -

8H1	Out of 8G, the input tax credit on Import of goods which is availed in next financial year shall be declared here.
-----	--

- (v) . in paragraph 7,-

- (A) after the words, letters and figures “filed upto 30th November, 2024” the following shall be inserted, namely:-
“From FY 2024-25 onwards, Part V consists of particulars of transactions for the financial year for which annual return is furnished but declared in the FORM GSTR-3B filed for the months of April to October of next financial year, filed upto 30th November of next financial year.”;

- (B) In the Table, –

(I) in second column, against table number “10 & 11”, after the words, letters and figures “30th November, 2024 shall be declared here” the following shall be inserted, namely:—

“From FY 2024-25 onwards, for Table 10, details of supplies or tax increased through invoices or debit note or upward amendment of the same pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.

From FY 2024-25 onwards, for Table 11, details of supplies or tax reduced through invoices or credit note pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.”;

(II) in second column, against table number 12, after the letters, words and figures “and 2023-24, the registered person shall have an option to not fill this table” the following shall be inserted, namely:—

“For FY 2024-25 onwards, aggregate value of reversed ITC of the financial year which has been reversed through the return filed in next financial year filed upto 30th November, shall be declared here (This will not be part of Table 7). Table 4(B) of FORM GSTR-3B of next financial year may be used for filling up these details.”;

(III) in second column, against table number 13, after the letters, words and figures “and 2023-24, the registered person shall have an option to not fill this table” the following shall be inserted, namely:—

“For FY 2024-25 onwards, details of ITC on supply of goods or services received pertaining to the financial year but ITC for the same was availed in return from April to October of next financial year filed upto 30th November, of next financial year shall be declared here. Table 4(A) of FORM GSTR-3B of April to October of next financial year may be used for filling up these details.

However, any ITC which was reversed in any of the financial years as per rule 37 or rule 37A but was reclaimed in next financial year, the details of such ITC reclaimed shall be furnished in the Table 6H of GSTR-9 to be filed for next financial year only. The same shall not to be reported here .”;

(vi) in paragraph 8, in the Table, in second column, against serial numbers “15A, 15B, 15C and 15D”, “15E, 15F and 15G”, 16A, 16B, 16C, and “17&18”, for the figures and word “2022-23 and 2023-24”, wherever they occur, the figures and word “2022-23, 2023-24 and 2024-25,” shall be substituted;

(vii) in paragraph 9, for the word “only”, the words “or electronic credit ledger” shall be substituted.

10. In the said rules, in FORM GSTR-9C, —

(a) in the Table,-

(i) in Pt. II, under the heading “Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)”, against serial number 7, under the heading “Reconciliation of Taxable Turnover”,—

(A) after the serial number D and the entries relating thereto, the following shall be inserted, namely, -

“

D1	Supplies on which tax is to be paid by e-commerce operators as per sub-section (5) of section 9 [Supplier to report]				
----	--	--	--	--	--

“;

(B) in second column, against serial number E, for the letter and brackets (A-B-C-D)” the letters and brackets (A-B-C-D-D1)” shall be substituted;

(ii) in Pt. III under the heading “Reconciliation of tax paid”,—

(A) against serial number 9 under the heading “Reconciliation or rate wise liability and amount payable thereon”,—

(I) after the entry serial number “K-1” and the entries relating thereto, the following shall be inserted, namely, -

“

K-2	Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report]	NA			
-----	--	----	--	--	--

”;

(II) in second column, against serial number Q, for the word “paid” the word “payable” shall be substituted;

(B) against serial number 11, under the heading “Additional amount payable but not paid (due to reasons specified under Table 6,8 and 10 above)”,—

(I) for the word “Cash” the words and letters “cash or ITC” shall be substituted;

(II) after the entry relating to “Others”, the following entry shall be inserted, namely: -

“

Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report]	NA				
--	----	--	--	--	--

”;

(iii) In Part V under the heading “Additional liability due to on-reconciliation”, -

(A) for the word “Cash” the words and letters “cash or ITC” shall be substituted;

(B) after the entry relating to “Others”, the following shall be inserted namely: -

“

Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report]					
--	--	--	--	--	--

”;

(iv) after part V, the following shall be inserted, namely: -

“

17	Late fee payable and paid		
	Description	Payable	Paid
	1	2	3
A	Integrated Tax		
B	Central Tax		
C	State Tax/UT Tax		

”;

(b) under the heading “Instructions”, -

(i) in paragraph 4, in the Table, -

(A) in second column, for the figures and word “2022-23 and 2023-24”, wherever they occur, the figures and word “2022-23, 2023-24 and 2024-25,” shall be substituted;

(B) after table number 7D and entries relating thereto, the following shall be inserted namely: -

“

7D1	Supplies on which tax is to be paid by e-commerce operators as per sub-section (5) of section 9 shall be declared here by the supplier.
-----	---

”;

(C) in second column, against table number 7E, for the words, figures, letters and brackets “reverse charge etc.) declared in Table 7B, 7C, 7D above.” the words, figures, letters and brackets “reverse charge, supplies made sub-under section (5) of section 9 etc.) declared in Table 7B, 7C, and 7D and 7D1 above.” shall be substituted;

(D) in second column against table 7F, for the letters, figures and brackets “(4N – 4G)”, the letters, figures and brackets “(4N – 4G- 4G1)” shall be substituted;

(ii) in paragraph 6, in the Table-

(A) in second column against table number 14, for the figures and word “2022-23 and 2023-24”, the figures and word “2022-23, 2023-24 and 2024-25,” shall be substituted;

(C) after the table number 16 and entries relating thereto, the following shall be inserted, namely:-

“

17	Late fee will be payable as per section 47(2).
----	--

”;

(iii) in paragraph 8, for the word “only”, the words “or electronic credit ledger.” shall be substituted.

11. In the said rules, after FORM GST APL-02, the following Form shall be inserted, namely: —

“FORM GST APL-02A

[See rules 110 and 111]

Part A

Provisional Acknowledgment for submission of Appeal/Application

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number/BO ID with date>

“Your appeal has been successfully filed against <Application Reference Number>.

An appeal/application has been submitted by you on the Goods and Services Tax Appellate Tribunal portal which is hereby provisionally acknowledged and its acceptance/admission is subject to scrutiny by the Registry/Bench. The Provisional Acknowledgement number is <Daily Number > dated _____.”

GSTIN/Temporary ID/UIN/ENR -

Date of filing -

Time of filing -

filing/provisional acknowledgement number

-

Name of the person filing the appeal -

Appeal fees -

Transaction Id -

<Signature>

Place:

Date:

Name

Designation

ON Behalf of GST Appellate Tribunal

Part B

Final Acknowledgement communicating registration/rejection of Appeal/Application

Your appeal/application has been successfully filed/registered against <application reference number > dated < Date>.

GSTIN/Temporary ID/UIN/ENR -

Case Registration Number -

Date of acceptance –

Date of appearance:

Court Number:

Time:

Bench:

AR/JR/DR/R

GSTAT

Bench”

OR

Your appeal/application filed vide provisional acknowledgment reference number ----- dated ----- has been rejected

Date of rejection:

AR/JR/DR/R

GSTAT

Bench

OR

Your appeal/application having provisional acknowledgment reference number ----- dated ----- has been dismissed as withdrawn

Date of Dismissal:

AR/JR/DR/R

GSTAT
Bench”

OR

Your appeal/application having provisional acknowledgment reference number ----- dated ----- has been Rejected due to Wrong Jurisdiction

Date of Rejection:

AR/JR/DR/R

GSTAT
Bench”

OR

Your Appeal/application having provisional acknowledgment reference number ----- dated ----- has been rejected due to wrong applicability of place of supply issue.

Date of rejection:

AR/JR/DR/R

GSTAT
Bench”

12. In the said rules, after FORM GST APL-04, the following Form shall be inserted, namely: —

“Form GST APL-04 A

[See rule 113(2)]

Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal

Whether remand order: Yes / No

Order Reference no.-

Date of order-

1. GSTIN/Temporary ID/UIN –

2. Appeal Case Reference no. –

Date:-

3. Name of the appellant –

4. Name of the Respondent –

5. Order appealed against –

a) Order Type -- *Demand, Registration, Refund, Enforcement, Refund & Others*

b) Ref Number –

Date –

6. Personal Hearing – (*All hearing dates*)

7. Status of Order under Appeal- *Confirmed/Modified/Rejected*
Confirmed – Order under Appeal is confirmed
Modified – Order under Appeal is modified
Rejected - - Order under Appeal is annulled
8. Order in brief: *(Free text, Max 2500 characters)–*
9. If demand order, then whether demand quantified: *(Yes/No)*
(If the answer is YES, the demand quantified as follows:)

Section-I

Particulars	Central tax		State/UT tax		Integrated tax		Cess		Total	
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Others										
(f) Refund										

Section-II

Place of Supply/ Name of State/UT	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute					
	Amount Determined					
Add rows						

10. For Other orders and Demand orders which are not quantified

Issues as raised by proper officer	Issues as determined by Appellate/Revisional authority	Order by GST Appellate Tribunal

11. If remanded with directions:

- a) Remanded to: (specify authority to whom remanded. Adjudicating Authority, Appellate authority, Revisional authority, any other)
- b) Directions subject to which remanded, if any: (Free text, Max 1000 words)

Section-III (Anti-profiteering)

12. Order In brief: (Drop -Down Values)

- a) Reduction in Price
- b) Return to Recipient of Amount not passed on, along with interest
- c) Deposit in Consumer Welfare Fund/s
- d) Penalty Imposed (Amount to be specified)
- e) Cancellation of Registration

Place:

Signature:

Date:

Designation:

Jurisdiction:"

13. In the said rules, for FORM GST APL-05, the following Form shall be substituted, namely: —

“Form GST APL-05

See rule 110(1)

Appeal to the Goods and Services Tax Appellate Tribunal

1. GSTIN/Temporary ID/UIN –
2. Name of the appellant –
3. Address of the appellant –
4. Respondent(s):
 - (a)
 - (b)
 - (c)

.....

(Specify designation and office of the respondent(s))
5. Details of the authorised representative of the applicant:
 - (a) Name..... Mobile Email
 - (b) Name..... Mobile Email

.....
6. Order appealed against - APL-04/Rejected APL-02 Number -
Date-
7. Is place of supply involved in the dispute – Yes/No
8. Designation and Office of the Appellate Authority/Revisional Authority passing the order appealed against -
9. Date of communication of the order appealed against –
10. Details of order challenged before Appellate authority/Revisional Authority:
 - a) Number - Date –
 - b) Order type (As per Annexure A)
 - c) Period of dispute from (DDMMYYYY) To (DDMMYYYY)
(Applicable for demand related orders)

11. Details of the authority passing the order specified at Sl. no. 9: (*Specify designation and Office of the said authority*)
12. Name of the authorized representative
 - (a) Name..... Mobile Email
 - (b) Name..... Mobile Email
 -
13. Act (CGST/ SGST/ IGST/ Cess)
14. Details of the case under dispute:
 - a) Brief issue of the case under dispute
 - b) Category of case under dispute (*As per Annexure B*)
 - c) Market value of goods, where goods have been seized
15. Case Summary (*As per Annexure C*)
16. About Appellant (*As per Annexure D*)
17. Statement of facts (*As per Annexure E*)
18. Grounds of appeal
19. Prayer
20. Details of demand created, disputed and admitted.

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess			Total Amount		
	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order)	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order)	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order)	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order)	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order)
(a) Tax															
(b) Interest															
(c) Penalty															
(d) Fees															
(e) Other charges															

21. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable:

Particulars	Central Tax		State/UT Tax		Integrated		Cess		Total Amount	
	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Other charges										

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed admitted tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1	Integrated tax		Cash Ledger					
			Credit Ledger					
2	Central tax		Cash Ledger					
			Credit Ledger					
3	State/UT tax		Cash Ledger					
			Credit Ledger					
4	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
			Integrated tax	Central tax	State/UT tax	CESS	Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1	Interest									
2	Penalty									
3	Late fee									
4	Others (specify)									

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. I further declare that no appeal against the impugned order has been preferred by me or my behalf before any Court or Authority or is pending before any Court or Authority.

Verified _____ today, _____ the _____ day of _____
_____ month _____ 20..._____

< Signature >

Place:

Name of the Applicant

Date:

Designation/Status

Annexure A

(Order Type)

S No	List of 'Order Type'
1	Demand Order
2	Refund Order
3	Registration Order
4	Enforcement Order
5	Recovery Order
6	Other order

Annexure B

(Category of case under dispute or issues involved)

S No	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to	Mention section and rule	

	registration	specified in Appellate/ Revisionary order	
11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
14	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
15	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
16	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order	
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
18	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	
19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order	
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
22	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
23	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
24	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
25	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order	
26	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	

27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order	
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order	
31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order	
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order	
33	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order	
34	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order	
35	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order	
36	Anti profiteering related matter		
37	Others-		
38	Issues related to Place of supply of goods and/or services		

Annexure C

Case Summary (indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell)

Sr. No.	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
1	Registration				
2	Revocation of registration				
3	Denial/blocking of ITC				
4	Short or non-payment of tax				
4	Erroneous refund				
5	Levy of Penalty				

6	Levy of interest or late fee or fine				
7	Classification dispute (mention HSN in corresponding columns of this row)				
8	Any other				

User can add more than one Issue

Order Type and Issue Related to mapping		
S No	Type of 'Order Type'	Case Summary- Issue related to
1	Demand Order	1) Short or nonpayment of tax 2) Levy of penalty 3) Levy of interest or late fee or fine 4) Classification dispute
2	Refund Order	1) Erroneous refund
3	Registration Order	1) Registration 2) Revocation of registration
4	Enforcement Order	1) Levy of penalty 2) Levy of interest or late fee or fine
5	Recovery Order	1) Denial/blocking of ITC
6	Other order	Any other

Annexure D

About Appellant

Constitution/ Identification Number	Constitution of Business	Statute under which incorporated	Date of Commencement of business	Address	Nature of Business	Any other relevant fact

Appellant to state in free text form as follows:

Appellant to mention:

- his constitution of business (e.g. Company, Partnership, HUF, Trust, etc.)
- Statute under which incorporated, if any (e.g. Companies Act, Trust Act, Societies Registration Act, etc.)
- date of its constitution
- constitution/identification number assigned to it by constituting authority (e.g. Corporate Identification Number in case of a company, etc.)
- Address of its Head Office and address of its principal place of business in State

- (f). *GSTIN/Temp Id and date from which registered under GST*
- (g). *Nature of the business in which he/it is engaged (e.g. manufacturer /wholesaler /retailer / supplier of services, etc.)*
- (h). *Any other relevant fact in view of the appellant*

Annexure E**Statement of Facts (Case History)**

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ no.	acknowledgment	Action By	Date	Brief Narration
<Add rows, if required> "				

14. In the said rules, for FORM GST APL-06, the following Form shall be substituted, namely: —

“FORM GST APL-06

[See rule 110(2)]

Cross-objections before the Appellate Tribunal under sub-section (5) of section 112

Sr. No.	Particulars
1	Appeal No. – Date of filing –
2	Present Cross-objection being filed by: - o GSTIN/Temporary ID/UIN/CRN/ARN – - o Name – - o e-mail id – - o Contact number – - o Address for communication – - o Designation of officer – - o Office details – - o e-mail id – - o Contact number -
3	Order no. – (Order of the Appellate/Revisional authority) - Date-
4	Designation alongwith jurisdiction of the officer passing the order appealed against – Designation: Jurisdiction: Order Passed by:
5	Date of communication of the order appealed against –
6	Name of the authorized representative, where available – e-mail id of said representative –

	Contact number of said representative				
7	Details of the case under dispute –				
(i)	Period of dispute -				
(ii)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess
	(a) Tax				
	(b) Interest				
	(c) Penalty				
	(d) Fees				
	(e) Other charges (specify)				
(iii)	Market value of seized goods, where one of the issues involved is seizure/confiscation of goods -				
8	Summary of Issues involved and summary of reply thereto – Annexure A				
9	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the taxpayer or the Commissioner of State/Central tax/UT tax, as the case may be - OR Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the person filing the present cross-objection -				
10	Demand Table				
	Category	Tax	As per order of adjudicating authority	As determined by Appellate/ Revisional authority	As per the person filing this cross objection
	Tax	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Interest	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Penalty	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Penalty	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Fees	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			

	Others	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Refund				
		Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
11	Reliefs claimed in memorandum of cross-objections.				
12	Summary of reply (<i>Annexure B</i>)				
13	Grounds of Cross-objection				
14	Para-wise reply (<i>upload separately</i>)				
	Verification I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. Verified today, the _____ day of _____ month _____ 20.... Place : Date : <Signature> Name of the person filing this cross-objection :: Designation/Status of Applicant/officer :”				

Annexure A

Summary of Issues involved and summary of reply thereto

S. No	Category of case under dispute or Issues involved	Tab	Tab Amount involved (where quantifiable)	Summary of Reply
1.	Misclassification of any goods or services or both	Mention HSN		
2.	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date		
3.	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
4.	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
5.	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order		
6.	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
7.	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order		
8.	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order		
9.	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order		
10.	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order		
11.	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order		
12.	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order		
13.	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order		
14.	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order		
15.	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order		
16.	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order		
17.	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order		
18.	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order		
19.	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order		

20.	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order		
21.	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order		
22.	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order		
23.	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order		
24.	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order		
25.	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order		
26.	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order		
27.	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order		
28.	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order		
29.	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order		
30.	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order		
31.	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order		
32.	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order		
33.	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order		
34.	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order		
35.	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order		
36.	Anti profiteering related matter			
37.	Others-			
38.	Issues related to Place of supply of goods and/or services			

Annexure B**Summary of Reply**

(indicate Amount in INR, wherever quantified and wherever applicable)

(Not exceeding 1000 characters in each cell)

Sr No	Issue related to	As per order of adjudicating authority	As determined by Appellate/ Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant	Reply to ground/issue raised in Appeal before GSTAT
1	Registration					
2	Revocation of cancellation of registration					
3	Denial/blocking of ITC					
4	Short or non-payment of tax					
4	Erroneous refund					
5	Levy of Penalty					
6	Levy of interest or late fee or fine					
7	Classification dispute (mention HSN in corresponding columns of this row)					
8	Any other					

”.

15. In the said rules, for FORM GST APL-07, the following Form shall be substituted, namely: —

“FORM GST APL-07*[See rule 111]*

(Application to the Appellate Tribunal under sub section (3) of Section 112)

1. Name and designation of the appellant/Office of Appellant:
 - (a). Name
 - (b). Designation
 - (c). Jurisdiction
 - (d). State/Centre
2. GSTIN/Temporary ID/UIN (of the respondent) -
3. Name of the respondent
4. Address of the respondent
5. Order appealed against – Number - Date -
6. Complete Designation, along with jurisdiction of the Appellate Authority/Revisional Authority passing the order appealed against –
7. Date of communication of the order appealed against –

8. Details of the case under dispute:
 - a. Brief issue of the case under dispute
 - b. Period of dispute –
 - c. Case Summary (*As per Annexure A*)
 - d. Market value of seized goods, where one of the issues involved is seizure/confiscation of goods
9. About Respondent (*As per Annexure B*)
10. Is place of supply involved in the dispute- Yes/No
11. Statement of facts (*As per Annexure C*)
12. Grounds of appeal –
13. Prayer –
14. Category of case under dispute or Issues involved – (*as per Annexure D*)
15. Details of demand:

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess			Total Amount		
	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)
(a) Tax															
(b) Interest															
(c) Penalty															
(d) Fees															
(e) Other charges															

I hereby declare that I have been duly authorized/directed by the Commissioner in accordance with sub-section (3) of Section 112 of the Act to file this application before the Appellate Tribunal and a true copy of the said direction/authorization is being uploaded herewith

Place:

Date:

<Signature>

Name of the Officer:

Designation:

Jurisdiction:

Annexure A

Case Summary

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell)

Sl. No.	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
1	Registration				
2	Revocation of cancellation of registration				
3	Denial/blocking of ITC				
4	Short or non-payment of tax				
4	Erroneous refund				
5	Levy of Penalty				
6	Levy of interest or late fee or fine				
7	Classification dispute (mention HSN in corresponding columns of this row)				
8	Any other				

Annexure B

About Respondent

Constitution of Business	Address	Nature of Business	Any other relevant fact

GSTN/Temp ID	Constitution of Business	Any other constitution business	Address	Nature of business	Any other relevant fact

Annexure C

Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ acknowledgment no.	Action By	Date	Brief Narration

Annexure D**(Category of case under dispute or issues involved)**

S. No.	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order	
11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
14	Cancellation of registration	Mention section and rule specified in Appellate/	

		Revisionary order	
15	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
16	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order	
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
18	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	
19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order	
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
22	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
23	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
24	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
25	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order	
26	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	
27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order	
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order	

31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order	
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order	
33	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order	
34	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order	
35	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order	
36	Anti-profiteering related matter		
37	Others-		
38	Issues related to Place of supply of goods and/or services”		

”.

[F. No. CBIC-20001/2/2025-GST]

RAUSHAN KUMAR, Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, vide notification No. 11/2025–Central Tax, dated the 27th March, 2025, vide number G.S.R. 201(E), dated the 27th March, 2025.

Notification on Cases to be Heard Exclusively by the Principal Bench of GST Applicable to Specific Classes of Cases under CGST and IGST Acts - S.O. 4219(E). - Central GST (CGST)

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 17th September, 2025

S.O. 4219(E).—In exercise of the powers conferred by the third proviso to sub-section (5) of [section 109](#) of the [Central Goods and Services Tax Act, 2017](#) (12 of 2017) the Government, on the recommendations of the Council, hereby notifies the following cases or class of cases, in respect of which an appeal shall be heard only by the Principal Bench, namely: —

Any case or class of cases, —

- (a) pending before two or more State Benches where the President is satisfied that an identical question of law is involved;
- (b) where one or more issues involved therein covered under [section 14](#) or [section 14A](#) of the [Integrated Goods and Services Tax Act, 2017](#) (13 of 2017); and
- (c) where one or more issues involved therein is covered under [section 20](#) of the [Central Goods and Services Tax Act, 2017](#) (12 of 2017).

[F. No. A-50/7/2025-GSTAT-DoR]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 17th September, 2025

S.O. 4220(E).—In exercise of the powers conferred by sub-section (1) of section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal.

[F. No. A-50/7/2025-GSTAT-DoR]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION
NO. 9/2025-Central Tax (Rate)

New Delhi, the 17th September, 2025

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 01/2017-Central Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby notifies the rate of central tax of-

- (i) 2.5 per cent. in respect of goods specified in Schedule I;
- (ii) 9 per cent. in respect of goods specified in Schedule II;
- (iii) 20 per cent. in respect of goods specified in Schedule III;
- (iv) 1.5 per cent. in respect of goods specified in Schedule IV;
- (v) 0.125 per cent. in respect of goods specified in Schedule V;
- (vi) 0.75 per cent. in respect of goods specified in Schedule VI, and
- (vii) 14 per cent. in respect of goods specified in Schedule VII,

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

Schedule I – 2.5%

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods
(1)	(2)	(3)
1.	0101 21 00, 0101 29	Live horses
2.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods, other than fresh or chilled, pre-packaged and labelled
3.	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, pre-packaged and labelled
4.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including condensed milk
5.	0403	Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa; Pre-packaged and labelled Curd, Lassi and Butter milk
6.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
7.	0405	Butter and other fats and oils derived from milk, including ghee; dairy spreads
8.	0406	Cheese, other than chena or paneer
9.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by

		steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
10.	0409	Natural honey, pre-packaged and labelled
11.	0410	Insects and other edible products of animal origin, not elsewhere specified or included
12.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
13.	0504	All goods, other than fresh or chilled, pre-packaged and labelled
14.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
15.	0507 (Except 050790)	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.
16.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
17.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
18.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.
19.	07	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
20.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split pre-packaged and labelled; Guar gum refined split
21.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, pre-packaged and labelled
22.	0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts; Brazil nuts, dried, whether or not Shelled or Peeled
23.	0802	Dried areca nuts, whether or not shelled or peeled; 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, chestnuts (singhada), Walnuts, whether or not shelled
24.	0802, 0813	Chestnuts (singhada), dried whether or not shelled or peeled
25.	08	Dried makhana, whether or not shelled or peeled pre-packaged and labelled
26.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried
27.	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
28.	0806	Grapes, dried, and raisins
29.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in

		water, frozen, whether or not containing added sugar or other sweetening matter
30.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
31.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind]
32.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
33.	0901	Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
34.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
35.	0903	Maté
36.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
37.	0905	Vanilla
38.	0906	Cinnamon and cinnamon-tree flowers
39.	0907	Cloves (whole fruit, cloves and stems)
40.	0908	Nutmeg, mace and cardamoms
41.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
42.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
43.	1001	Wheat and meslin, pre-packaged and labelled
44.	1002	Rye, pre-packaged and labelled
45.	1003	Barley, pre-packaged and labelled
46.	1004	Oats, pre-packaged and labelled
47.	1005	Maize (corn), pre-packaged and labelled
48.	1006	Rice, pre-packaged and labelled
49.	1007	Grain sorghum, pre-packaged and labelled
50.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, pre-packaged and labelled
51.	1101	Wheat or meslin flour, pre-packaged and labelled
52.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc., pre-packaged and labelled
53.	1103	Cereal groats, meal and pellets, including suji and dalia, pre-packaged and labelled
54.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground (other than hulled cereal grains)
55.	1105	Flour, meal, powder, flakes, granules and pellets of potatoes, pre-packaged and labelled
56.	1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal (HS 1106 10 10) and guar gum refined split (HS 0713)], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, pre-packaged and labelled
57.	1107	Malt, whether or not roasted
58.	1108	Starches; inulin
59.	1109 00 00	Wheat gluten, whether or not dried
60.	12	All goods other than of seed quality
61.	1201	Soya beans, whether or not broken other than of seed quality.
62.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.

63.	1203	Copra
64.	1204	Linseed, whether or not broken other than of seed quality.
65.	1205	Rape or colza seeds, whether or not broken other than of seed quality.
66.	1206	Sunflower seeds, whether or not broken other than of seed quality
67.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (<i>Carthamus tinctorius</i>) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
68.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard
69.	1209	Tamarind seeds meant for any use other than sowing
70.	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin
71.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered
72.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included
73.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]; Compounded asafoetida commonly known as heeng
74.	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 including tamarind kernel powder
75.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
76.	1404 [other than 1404 90 40, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds, bidi wrapper leaves(tendu), Indian katha [other than betel leaves, coconut shell unworked]
77.	1404 or 3305	Mehendi paste in cones
78.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
79.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
80.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
81.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
82.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
83.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
84.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
85.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
86.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified

87.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
88.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
89.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
90.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
91.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
92.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
93.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
94.	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
95.	1517	Margarine, linoxyn; Edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
96.	1518	Animal, vegetable or microbial fats and oils their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included
97.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
98.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
99.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
100.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
101.	1602	Other prepared or preserved meat, meat offal, blood or insects
102.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
103.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
104.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
105.	1701	Cane or beet sugar and chemically pure sucrose, in solid form including refined sugar containing added flavouring or colouring matter, sugar cubes [other than jaggery of all types, khandsari sugar, rab]
106.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, Khandsari Sugar, Rab, pre-packaged and labelled
107.	1702 or 1704	Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa
108.	1702	Other sugars, including chemically pure lactose, maltose,

		glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; caramel
109.	1703	Molasses
110.	1704	Sugar confectionary (including white chocolate), not containing cocoa, sugar boiled confectionary
111.	1801	Cocoa beans whole or broken, raw or roasted
112.	1802	Cocoa shells, husks, skins and other cocoa waste
113.	1803	Cocoa paste whether or not de-fatted
114.	1804	Cocoa butter, fat and oil
115.	1805	Cocoa powder, not containing added sugar or sweetening matter
116.	1806	Chocolates and other food preparations containing cocoa
117.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares
118.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled; 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
119.	1902	Seviyan (vermicelli); 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
120.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms (sabudana)
121.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as murki, pre-packaged and labelled
122.	1904	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes (other than puffed rice, commonly known as muri, flattened or beaten rice, commonly known as chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as murki); Fortified Rice Kernel (FRK)
123.	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; Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion; Extruded or expanded products, savoury or salted
124.	1905 40 00	Rusks, toasted bread and similar toasted products
125.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared

		or preserved by vinegar or acetic acid
126.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
127.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
128.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
129.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
130.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
131.	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
132.	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
133.	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
134.	2009 89 90	Tender coconut water, pre-packaged and labelled
135.	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
136.	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
137.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
138.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders
139.	2103	All goods, including sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard including Curry paste, mayonnaise and salad dressings
140.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
141.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
142.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters; Roasted Gram idli/dosa batter, chutney powder; Sweetmeats
143.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, whether or not pre-packaged and labelled
144.	2106 90 91	Diabetic foods
145.	2106 (other than 21069020)	Food preparations not elsewhere specified or included [other than pan masala]
146.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
147.	2201 90 10	Ice and snow
148.	2202 99	Plant-based milk drinks, ready for direct consumption as

		beverages
149.	2202 99 10	Soya milk drinks, whether or not sweetened or flavoured
150.	2202 99 20	Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]
151.	2202 99 30	Beverages containing milk
152.	2207	Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)
153.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
154.	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]
155.	2302	Rice bran (other than de-oiled rice bran)
156.	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
157.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil
158.	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
159.	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake and de-oiled rice bran
160.	2307	Wine lees; argol
161.	2309	Fish soluble paste
162.	2401	Tobacco leave
163.	2502	Unroasted iron pyrites
164.	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
165.	2504	Natural graphite
166.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26
167.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
168.	2507	Kaolin and other kaolinic clays, whether or not calcined
169.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths
170.	2509	Chalk
171.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk
172.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816
173.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less
174.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated
175.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including

		square) shape
176.	2515 [Except 2515 12 20, 2515 12 90] or 6802	Ecaussine and other calcareous monumental or building stone (other than marble and travertine), alabaster, other than mirror polished stone which is ready to use
177.	2515 11 00	Marble and travertine, crude or roughly trimmed
178.	2515 12 10	Marble and travertine blocks
179.	2516 [Except 2516 11 00, 25161200]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
180.	2516 11 00	Granite crude or roughly trimmed
181.	2516	Granite blocks
182.	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones heading 2515 or 2516 whether or not heat-treated
183.	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
184.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure
185.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders
186.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
187.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825
188.	2524	Asbestos
189.	2525	Mica, including splitting; mica waste.
190.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
191.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 (calculated on dry weight)
192.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar
193.	2530	Mineral substances not elsewhere specified or included
194.	2611	Tungsten ores and concentrates
195.	2612	Uranium or thorium ores and concentrates
196.	2613	Molybdenum ores and concentrates
197.	2614	Titanium ores and concentrates
198.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates
199.	2616	Precious metal ores and concentrates
200.	2617	Other ores and concentrates
201.	2618	Granulated slag (slag sand) from the manufacture of iron or steel
202.	2619	Linz-Donawitz (LD) Slag
203.	2621	Fly Ash
204.	27	Bio-gas
205.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon

206.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
207.	2710	(a) Kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST iii. Marine Fuel 0.5% (FO)
208.	2711 12 00, 2711 13 00, 2711 19 10	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited
209.	2711 12 00 2711 13 00, 2711 19 10	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers
210.	28	Thorium oxalate, Enriched KBF ₄ (enriched potassium fluoborate), Enriched elemental boron, Nuclear fuel
211.	28	Anaesthetics, Potassium Iodate, Iodine, Steam
212.	2804 40 10	Medical grade oxygen
213.	2805 11	Nuclear grade sodium
214.	2807	Sulphuric Acid
215.	2808	Nitric acid
216.	2809	Fertilizer grade phosphoric acid
217.	2814	Ammonia
218.	2845	Heavy water and other nuclear fuels
219.	2847	Medicinal grade hydrogen peroxide
220.	2853	Compressed air
221.	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
222.	29 or 3808 93	Gibberellic acid
223.	2906 11 10	Natural Menthol
224.	2906 11 10, 30, 3301	Following goods from Natural Menthol namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO) d. De-mentholised oil (DMO), e. Spearmint oil f. Mentha piperita oil
225.	30	Insulin, Cyclosporin, Desferrioxamine injection or deferiprone, Oral re-hydration salts
226.	30 or any Chapter	All Drugs and medicines including their salts and esters and diagnostic test kits; formulations manufactured from bulk drugs [other than those specified at nil at S. No. 113 of notification No. 10/2025-Central Tax (Rate) dated 17 th September, 2025]
227.	30	Diagnostic kits for detection of all types of hepatitis
228.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems
229.	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia
230.	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
231.	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; cell cultures whether or not modified
232.	3002, 3006	Animal or Human Blood Vaccines
233.	3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) 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
234.	3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) 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
235.	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
236.	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); Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes
237.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers pre-packaged and labelled
238.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
239.	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
240.	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
241.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers
242.	32	Wattle extract, quebracho extract, chestnut extract
243.	3202	Enzymatic preparations for pre-tanning
244.	3304	Talcum powder, Face powder
245.	3305	Hair oil, shampoo
246.	3306	Toothpaste
247.	3306 10 10	Tooth powder
248.	3306 20 00	Yarn used to clean between the teeth (Dental floss)
249.	3307	Shaving cream, shaving lotion, aftershave lotion
250.	3307 41 00	Agarbatti, lobhan, dhoop batti, dhoop, sambraani

251.	3401	Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes
252.	3402	Sulphonated castor oil, fish oil or sperm oil
253.	3406	Candles, tapers and the like
254.	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
255.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
256.	3605 00 10	All goods
257.	3701	Photographic plates and film for x-ray for medical use
258.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
259.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films
260.	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 fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon
261.	3816	Dolomite ramming mix
262.	3818	Silicon wafers
263.	3822	All diagnostic kits or reagents including certified reference materials
264.	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel
265.	3926	Feeding bottles, Plastic beads
266.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
267.	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)
268.	4007	Latex Rubber Thread
269.	4011	Rear Tractor tyres and rear tractor tyre tubes
270.	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft
271.	4011 70 00	Tyre for tractors
272.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws
273.	4013 90 49	Tube for tractor tyres
274.	4014	Nipples of feeding bottles
275.	4015	Surgical rubber gloves or medical examination rubber gloves
276.	4016	Rubber bands
277.	4017	Waste or scrap of hard rubber
278.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
279.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-

		dressed or further prepared), whether or not with wool on or split
280.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
281.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
282.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
283.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
284.	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
285.	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
286.	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
287.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
288.	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
289.	4202 22 20	Hand bags and shopping bags, of cotton
290.	4202 22 30	Hand bags and shopping bags, of jute
291.	4203	Gloves specially designed for use in sports
292.	44 or any Chapter	The following goods, namely: — b. Cement Bonded Particle Board; c. Jute Particle Board; d. Rice Husk Board; e. Glass-fibre Reinforced Gypsum Board (GRG) f. Sisal-fibre Boards; g. Bagasse Board; and h. Cotton Stalk Particle Board i. Particle/fibre board manufactured from agricultural crop residues
293.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]
294.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
295.	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
296.	4405	Wood wool; wood flour
297.	4406	Railway or tramway sleepers (cross-ties) of wood
298.	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]
299.	4409	Bamboo flooring
300.	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
301.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
302.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
303.	4418	Bamboo wood building joinery
304.	4419	Tableware and Kitchenware of wood
305.	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
306.	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]
307.	4501	Natural cork, raw or simply prepared
308.	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
309.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
310.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
311.	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
312.	4701	Mechanical wood pulp
313.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
314.	4704	Chemical wood pulp, sulphite, other than dissolving grades
315.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
316.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
317.	4707	Recovered waste or scrap of paper or paperboard
318.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
319.	39, 48	Paper Sacks/Bags and bio-degradable bags
320.	4801	Newsprint, in rolls or sheets
321.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
322.	4819 10, 4819 20	Cartons, boxes and cases of, - (a) Corrugated paper or paper boards; or (b) Non-corrugated paper or paper board
323.	4823	Paper pulp moulded trays; Kites, Paper mache articles
324.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
325.	5004 to 5006	Silk yarn
326.	5007	Woven fabrics of silk or of silk waste
327.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool
328.	5105	Wool and fine or coarse animal hair, carded or combed
329.	5106 to 5110	Yarn of wool or of animal hair
330.	5111 to 5113	Woven fabrics of wool or of animal hair
331.	5201 to 5203	Cotton and Cotton waste

332.	5204	Cotton sewing thread, whether or not put up for retail sale
333.	5205 to 5207	Cotton yarn [other than khadi yarn]
334.	5208 to 5212	Woven fabrics of cotton
335.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
336.	5302	True hemp (<i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
337.	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)
338.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn including coir pith compost pre-packaged and labelled
339.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
340.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
341.	5402, 5403, 5404, 5405, 5406	All goods including synthetic or artificial filament yarns
342.	5407, 5408	Woven fabrics of manmade textile materials
343.	5501, 5502	Synthetic or artificial filament tow
344.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
345.	5505	Waste of manmade fibres
346.	5508	Sewing thread of manmade staple fibres, whether or not put up for retail sale
347.	5509, 5510, 5511	Yarn of manmade staple fibres
348.	5512 to 5516	Woven fabrics of manmade staple fibres
349.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool except cigarette filter rods
350.	5602	Felt, whether or not impregnated, coated, covered or laminated
351.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
352.	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
353.	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, including real zari thread (gold) and silver thread combined with textile thread, imitation zari thread or yarn known by any name in trade parlance
354.	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
355.	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 including jute twine, coir cordage or ropes
356.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
357.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included, products of coir
358.	5701	Carpets and other textile floor coverings, knotted, whether or not made up
359.	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

360.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up
361.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
362.	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
363.	5702, 5703, 5705	Coir mats, matting, floor covering and handloom durries
364.	5801	All goods
365.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
366.	5803	Gauze, other than narrow fabrics of heading 5806
367.	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
368.	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
369.	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
370.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
371.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; saree fall
372.	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
373.	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass beads, badla, gizai
374.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like
375.	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
376.	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
377.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
378.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
379.	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
380.	5905	Textile wall coverings
381.	5906	Rubberised textile fabrics, other than those of heading 5902
382.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
383.	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
384.	5909	Textile hose piping and similar textile tubing, with or without

		lining, armour or accessories of other materials
385.	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
386.	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
387.	60	Knitted or crocheted fabrics [All goods]
388.	61	Article of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs 2500 per piece
389.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
390.	63 [other than 6305 32 00, 6305 33 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 2500 per piece
391.	6309 or 6310	Worn clothing and other worn articles; rags
392.	64	Footwear of sale value not exceeding Rs.2500 per pair
393.	6501	Textile caps
394.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics
395.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
396.	6602	Whips, riding-crops and the like
397.	6602 00 00	Walking-sticks including seat sticks
398.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
399.	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)
400.	68	Sand lime bricks or Stone inlay work
401.	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
402.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
403.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
404.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
405.	6913	Statues and other ornamental articles
406.	7001	Cullet or other waste or scrap of glass
407.	7015 10	Glasses for corrective spectacles and flint buttons
408.	7018	Glass beads
409.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
410.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes

411.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium
412.	7317	Animal shoe nails
413.	7319	Sewing needles
414.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
415.	7321 or 8516	Solar cookers
416.	7323	Table, kitchen or other household articles of iron & steel; Utensils
417.	7418	Table, kitchen or other household articles of copper; Utensils
418.	7419 80 30	Brass Kerosene Pressure Stove
419.	7615	Table, kitchen or other household articles of aluminium; Utensils
420.	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
421.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors
422.	8407 10 00, 8411	Aircraft engines
423.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
424.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
425.	8413, 8413 91	Hand pumps and parts thereof
426.	8413 81 90	Hydraulic Pumps for tractors
427.	8414 20 20	Other hand pumps
428.	8419 12	Solar water heater and system
429.	8420	Hand operated rubber roller
430.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers
431.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers
432.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]
433.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof
434.	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
435.	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
436.	8479	Composting Machines
437.	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. Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the

		value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service
438.	8504	Charger or charging station for Electrically operated vehicles
439.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
440.	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology
441.	87	Electrically operated vehicles, including two and three wheeled electric vehicles. Explanation.- For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.
442.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
443.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle
444.	8708 10 10	Bumpers and parts thereof for tractors
445.	8708 30 00	Brakes assembly and its parts thereof for tractors
446.	8708 40 00	Gear boxes and parts thereof for tractors
447.	8708 50 00	Transaxles and its parts thereof for tractors
448.	8708 70 00	Road wheels and parts and accessories thereof for tractors
449.	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
450.	8708 92 00	Silencer assembly for tractors and parts thereof
451.	8708 93 00	Clutch assembly and its parts thereof for tractors
452.	8708 94 00	Steering wheels and its parts thereof for tractor
453.	8708 99 00	Hydraulic and its parts thereof for tractors
454.	8708 99 00	Fender, Hood, Wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors.
455.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
456.	8712	Bicycles and other cycles (including delivery tricycles), not motorised
457.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
458.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of heading 8712
459.	8714 20	Parts and accessories of carriage for disabled persons
460.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
461.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
462.	88 or Any other Chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads
463.	8802	Other aircraft (for example, helicopters, aeroplanes), other than for personal use
464.	8806	Unmanned aircraft
465.	8807	Parts of goods of heading 8802 or 8806
466.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods

467.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
468.	8904	Tugs and pusher craft
469.	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
470.	8906	Other vessels, including warships and lifeboats other than rowing boats
471.	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)
472.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907
473.	90	Coronary stents and coronary stent systems for use with cardiac catheters
474.	90 or any other Chapter	Artificial kidney
475.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
476.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device
477.	90 or any other Chapter	Parts of the following goods, namely: - (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs
478.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 1 appended to this Schedule
479.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
480.	9001	Contact lenses; Spectacle lenses
481.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
482.	9004	Spectacles, corrective (including goggles for correcting vision)
483.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientific apparatus, other electro-medical apparatus and sight-testing instruments
484.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
485.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
486.	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]
487.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like
488.	9025	Thermometers for medical, surgical, dental or veterinary usage
489.	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses, for physical or chemical analysis
490.	9403	Furniture wholly made of bamboo, cane or rattan
491.	9404	Coir products (except coir mattresses)
492.	9404	Products wholly made of quilted textile materials not exceeding Rs 2500 per piece
493.	9404	Cotton quilts of sale value not exceeding Rs. 2500 per piece
494.	9401 10 00	Aircraft seats
495.	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
496.	9503	Toy balloons made of natural rubber latex

497.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
498.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. (other than Video game consoles and Machines)
499.	9506	Sports goods other than articles and equipment for general physical exercise
500.	9507	Fishing hooks
501.	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
502.	9601	Worked ivory, bone, tortoise shell, horn, antlers, corals, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)
503.	9603 [other than 9603 10 00]	Broomsticks (other than brooms consisting of twigs or other vegetable materials bound together, with or without handles)
504.	9603 21 00	Tooth brushes including dental-plate brushes
505.	9607	Slide fasteners and parts thereof
506.	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
507.	9619 00 30, 9619 00 40, or 9619 00 90	All goods
508.	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
509.	9702	Original engravings, prints and lithographs
510.	9703	Original sculptures and statuary, in any material
511.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907
512.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest including numismatic coins
513.	9706	Antiques of an age exceeding one hundred years
514.	9804	All drugs or medicines including their salts and esters and diagnostic test kits and formulations intended for personal use [other than those specified at nil at S No. 113 of Notification No. 10/2025-Central Tax (Rate) dated 17 th September, 2025]
515.	Any chapter	Rosaries, prayer beads or Hawan samagri
516.	Any chapter	Biomass briquettes or solid bio fuel pellets

List 1 [See S. No. 478 of the Schedule I]

- (A) (1) Braille writers and braille writing instruments
(2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
(3) Canes, Electronic aids like the Sonic Guide
(4) Optical, Environmental Sensors
(5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
(6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels
(7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge

- blocks Levels, Rules, Rulers and Yardsticks
- (8) Drafting, Drawing aids, tactile displays
- (9) Specially adapted clocks and watches
- (B) (1) Wheel chairs falling under heading No. 87.13 of the First Schedule
- (2) Retro fitment kits for vehicles used by the disabled
- (C) Artificial electronic larynx and spares thereof
- (D) Artificial electronic ear (Cochlear implant)
- (E) (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
- (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
- (3) Braille paper
- (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
- (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
- (6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
- (7) Assistive listening devices, audiometers
- (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
- (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

Schedule II – 9 %

S. No.	Chapter/Heading/Sub-Heading/Tariff item	Description of goods
(1)	(2)	(3)
1.	1702	Artificial honey, whether or not mixed with natural honey
2.	2207	Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or petroleum refineries for blending with motor spirit (petrol)]
3.	22071012	Spirits for industrial use
4.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
5.	24041200	Products containing nicotine and intended for inhalation without combustion
6.	24049100, 24049200, 24049900	Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation
7.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
8.	2516 12 00	Granite, other than blocks
9.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
10.	2601	Iron ores and concentrates, including roasted iron pyrites
11.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
12.	2603	Copper ores and concentrates
13.	2604	Nickel ores and concentrates
14.	2605	Cobalt ores and concentrates
15.	2606	Aluminium ores and concentrates
16.	2607	Lead ores and concentrates
17.	2608	Zinc ores and concentrates
18.	2609	Tin ores and concentrates
19.	2610	Chromium ores and concentrates

20.	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag
21.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds
22.	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]
23.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
24.	2702	Lignite, whether or not agglomerated, excluding jet
25.	2703	Peat (including peat litter), whether or not agglomerated
26.	2706	Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars
27.	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene
28.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
29.	2710	Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas (other than kerosene PDS, petrol, diesel and ATF which are not in GST)
30.	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]
31.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
32.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
33.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
34.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
35.	28	All inorganic chemicals [other than those specified in notification No.10/2025- Central Tax (Rate) dated 17 th September 2025 or other Schedules of this notification]
36.	29	All organic chemicals other than giberellic acid
37.	2906 11 90	Goods other than Natural Menthol
38.	29061190, 30, 3301	Following goods made from other than natural menthol, namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil) c. Fractionated / de-terpenated mentha oil (DTMO) d. De-mentholised oil (DMO) e. Spearmint oil f. Mentha piperita oil
39.	3102	Mineral or chemical fertilisers, nitrogenous, which are clearly not to be used as fertilizers

40.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
41.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers
42.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers
43.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
44.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)
45.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
46.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
47.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
48.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined
49.	3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes
50.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
51.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
53.	3211 00 00	Prepared driers
54.	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
55.	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings
56.	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like
57.	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink

58.	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as eucalyptus oil, etc., flavouring essences all types (including those for liquors), attars of all kinds in fixed oil bases
59.	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages such as synthetic perfumery compounds [other than natural menthol and goods made from natural menthol i.e menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]
60.	3303	Perfumes and toilet waters
61.	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments) including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, kumkum, bindi, sindur, alta, talcum powder and face powder]
62.	3305	Preparations for use on the hair [other than mehendi paste in cones, hair oil, shampoo]
63.	3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders in individual retail packages [other than tooth powder, tooth paste and yarn used to clean between the teeth (dental floss)]
64.	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than shaving cream, shaving lotion and aftershave lotion]
65.	3307 41 00	Odoriferous preparations which operate by burning [other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani]
66.	3401	Soap; organic surface-active products and preparations for use as soap, in the form of cakes, moulded pieces or shapes, whether or not containing soap [other than toilet soap in the form of bars, cakes, moulded pieces or shapes]; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
67.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]
68.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
69.	3404	Artificial waxes and prepared waxes
70.	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens,

		cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404
71.	3407	Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
72.	3501	Casein, caseinates and other casein derivatives; casein glues
73.	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
74.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein
75.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
76.	3507	Enzymes, prepared enzymes
77.	3601	Propellant powders
78.	3602	Prepared explosives, other than propellant powders, such as industrial explosives
79.	3603	Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators
80.	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
81.	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters
82.	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)
83.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
84.	3703	Photographic paper, paperboard and textiles, sensitised, unexposed
85.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
86.	3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track
87.	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use
88.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
89.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
90.	3803 00 00	Tall oil, whether or not refined
91.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803
92.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude

		dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent
93.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
94.	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
95.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products [other than bio-pesticides mentioned against S. No. 260 of Schedule –I]
96.	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
97.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods
98.	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils
99.	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics such as vulcanizing agents for rubber
100.	3813	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades
101.	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
102.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
103.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801 [other than dolomite ramming mix]
104.	3817	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902
105.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]
106.	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
107.	3820	Anti-freezing preparations and prepared de-icing fluids
108.	3821	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells
109.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols
110.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
111.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]
112.	3826	Biodiesel (other than biodiesel supplied to Oil Marketing

		Companies for blending with High Speed Diesel)
113.	3827	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included
114.	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms
115.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
116.	3915	Waste, Parings and Scrap, of Plastics
117.	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics
118.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics
119.	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter
120.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
121.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
122.	3921	Other plates, sheets, film, foil and strip, of plastics
123.	3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics
124.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics
125.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
126.	3925	Builders' ware of plastics, not elsewhere specified or included
127.	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]
128.	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)
129.	4003	Reclaimed rubber in primary forms or in plates, sheets or strip
130.	4004	Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)
131.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
132.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
133.	4007	Vulcanised rubber thread and cord, other than latex rubber thread
134.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
135.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
136.	4010	Conveyor or transmission belts or belting, of vulcanised rubber

137.	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)
138.	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
139.	4013	Inner tubes of rubber (other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes)
140.	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]
141.	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]
142.	4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]
143.	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
144.	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
145.	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]
146.	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]
147.	4205	Other articles of leather or of composition leather
148.	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
149.	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.
150.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303
151.	4303	Articles of apparel, clothing accessories and other articles of furskin
152.	4304	Artificial fur and articles thereof
153.	4403	Wood in the rough
154.	4407	Wood sawn or chipped
155.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]
156.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-

		jointed [other than bamboo flooring]
157.	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
158.	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
159.	4412	Plywood, veneered panels and similar laminated wood
160.	4413	Densified wood, in blocks, plates, strips, or profile shapes
161.	4414	Wooden frames for paintings, photographs, mirrors or similar objects
162.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes [other than bamboo wood building joinery]
163.	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
164.	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between; Bamboo flooring tiles
165.	4501	Waste cork; crushed, granulated or ground cork
166.	4702	Chemical wood pulp, dissolving grades
167.	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 note book and notebooks only]
168.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets
169.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
170.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
171.	4806	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets
172.	4806 20 00	Greaseproof papers
173.	4806 40 10	Glassine papers
174.	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
175.	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
176.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
177.	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
178.	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any

		size, other than goods of the kind described in heading 4803, 4809 or 4810
179.	4812	Filter blocks, slabs and plates, of paper pulp
180.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes
181.	4814	Wall paper and similar wall coverings; window transparencies of paper
182.	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes
183.	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]
184.	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres
185.	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board)
186.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]
187.	4821	Paper or paperboard labels of all kinds, whether or not printed
188.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
189.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper, Kites, Paper mache articles]
190.	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing
191.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips); Cheques, loose or in book form
192.	4908	Transfers (decalcomanias).
193.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
194.	4910	Calendars of any kind, printed, including calendar blocks.
195.	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other

		devices.
196.	5601 22 00	Cigarette Filter rods
197.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece
198.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece
199.	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]
200.	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods
201.	6305 32 00	Flexible intermediate bulk containers
202.	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
203.	6402	Other footwear with outer soles and uppers of rubber or plastics
204.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
205.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
206.	6405	Other footwear
207.	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof
208.	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt [other than textile caps]
209.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
210.	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
211.	6505	Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed
212.	6506	Other headgear, whether or not lined or trimmed
213.	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
214.	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit
215.	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
216.	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
217.	6801	Setts, curbstones and flagstones, of natural stone (except slate)
218.	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and power, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone][except the items covered in Sl. No. 176 in Schedule I]
219.	6803	Worked slate and articles of slate or of agglomerated slate

220.	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials
221.	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
222.	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69
223.	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
224.	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
225.	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
226.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced
227.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like
228.	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
229.	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
230.	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
231.	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than Fly ash bricks Fly ash aggregates; Fly ash blocks]
232.	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths
233.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
234.	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths
235.	6904	Ceramic flooring blocks, support or filler tiles and the like
236.	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
237.	6906	Ceramic pipes, conduits, guttering and pipe fittings
238.	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
239.	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for

		the conveyance or packing of goods
240.	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
241.	6914	Other ceramic articles
242.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
243.	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
244.	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
245.	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
246.	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
247.	7007	Safety glass, consisting of toughened (tempered) or laminated glass
248.	7008	Multiple-walled insulating units of glass
249.	7009	Glass mirrors, whether or not framed, including rear-view mirrors
250.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
251.	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like
252.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
253.	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
254.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses
255.	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms
256.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
257.	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter
258.	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)
259.	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]
260.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
261.	7202	Ferro-alloys
262.	7203	Ferrous products obtained by direct reduction of iron ore and other

		spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms
263.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel
264.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
265.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
266.	7207	Semi-finished products of iron or non-alloy steel
267.	7208 to 7212	All flat-rolled products of iron or non-alloy steel
268.	7213 to 7215	All bars and rods, of iron or non-alloy steel
269.	7216	Angles, shapes and sections of iron or non-alloy steel
270.	7217	Wire of iron or non-alloy steel
271.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
272.	7219, 7220	All flat-rolled products of stainless steel
273.	7221, 7222	All bars and rods, of stainless steel
274.	7223	Wire of stainless steel
275.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
276.	7225, 7226	All flat-rolled products of other alloy steel
277.	7227, 7228	All bars and rods of other alloy steel.
278.	7229	Wire of other alloy steel
279.	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel
280.	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails
281.	7303	Tubes, pipes and hollow profiles, of cast iron
282.	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
283.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel
284.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
285.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
286.	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]
287.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
288.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment, other than Milk cans made of Iron or Steel
289.	7311	Containers for compressed or liquefied gas, of iron or steel
290.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of

		iron or steel, not electrically insulated
291.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
292.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
293.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315 82, 7315 89, 7315 90
294.	7316	Anchors, grapnels and parts thereof, of iron or steel
295.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
296.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel
297.	7319	Knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
298.	7320	Springs and leaves for springs, of iron and steel
299.	7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves, wood burning stoves of iron or steel, and solar cookers]
300.	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
301.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel (other than Milk cans made of Iron or Steel)
302.	7323 9410	Ghamella
303.	7324	Sanitary ware and parts thereof, of iron and steel
304.	7325	Other cast articles of iron or steel
305.	7326	Other articles of iron or steel
306.	7401	Copper mattes; cement copper (precipitated copper)
307.	7402	Unrefined copper; copper anodes for electrolytic refining
308.	7403	Refined copper and copper alloys, unwrought
309.	7404	Copper waste and scrap
310.	7405	Master alloys of copper
311.	7406	Copper powders and flakes
312.	7407	Copper bars, rods and profiles
313.	7408	Copper wire
314.	7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm
315.	7410	Copper foils
316.	7411	Copper tubes and pipes
317.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
318.	7413	Stranded wires and cables
319.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
320.	7418	All goods (other than table, kitchen or other household articles of copper; Utensils)
321.	7419	Other articles of copper (other than Brass Kerosene Pressure Stove)

322.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
323.	7502	Unwrought nickel
324.	7503	Nickel waste and scrap
325.	7504	Nickel powders and flakes
326.	7505	Nickel bars, rods, profiles and wire
327.	7506	Nickel plates, sheets, strip and foil
328.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
329.	7508	Other articles of nickel
330.	7601	Unwrought Aluminium
331.	7602	Aluminium waste and scrap
332.	7603	Aluminium powders and flakes
333.	7604	Aluminium bars, rods and profiles
334.	7605	Aluminium wire
335.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
336.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
337.	7608	Aluminium tubes and pipes
338.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
339.	7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures
340.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
341.	7612	Aluminium casks, drums, cans, boxes, etc., other than Milk cans made of Aluminium
342.	7613	Aluminium containers for compressed or liquefied gas
343.	7614	Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated
344.	7615	All goods (other than table, kitchen or other household articles, of aluminium; Utensils, Milk cans made of Aluminium)
345.	7616	Other articles of aluminium
346.	7801	Unwrought lead
347.	7802	Lead waste and scrap
348.	7804	Lead plates, sheets, strip and foil; lead powders and flakes
349.	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)
350.	7901	Unwrought zinc
351.	7902	Zinc waste and scrap
352.	7903	Zinc dust, powders and flakes
353.	7904	Zinc bars, rods, profiles and wire
354.	7905	Zinc plates, sheets, strip and foil
355.	7907	Other articles of zinc including sanitary fixtures
356.	8001	Unwrought tin
357.	8002	Tin waste and scrap
358.	8003	Tin bars, rods, profiles and wire
359.	8007	Other articles of tin
360.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium,

		vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap
361.	8113	Cermets and articles thereof, including waste and scrap
362.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
363.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
364.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
365.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks
366.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
367.	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
368.	8208	Knives and cutting blades, for machines or for mechanical appliances
369.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets
370.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
371.	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor
372.	8212	Razors and razor blades (including razor blade blanks in strips)
373.	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor
374.	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives); manicure or pedicure sets and instruments including nail files [other than pencil sharpeners]
375.	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
376.	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
377.	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
378.	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
379.	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
380.	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal
381.	8307	Flexible tubing of base metal, with or without fittings
382.	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes,

		eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal
383.	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
384.	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405
385.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
386.	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
387.	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps
388.	8401	Nuclear reactors; machinery and apparatus for isotopes separation
389.	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
390.	8403	Central heating boilers other than those of heading 8402
391.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
392.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
393.	8406	Steam turbines and other vapour turbines
394.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]
395.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
396.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
397.	8410	Hydraulic turbines, water wheels, and regulators therefor
398.	8411	Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]
399.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other parts) [other than wind turbine or engine]
400.	8413	(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps]; 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]
401.	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors

		of bicycle pumps]
402.	8414 20 10	Bicycles pumps
403.	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps
404.	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
405.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
406.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
407.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
408.	8419 [other than 8419 12]	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]
409.	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]
410.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
411.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]; Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages
412.	8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds
413.	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]
414.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
415.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
416.	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
417.	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
418.	8429	Self-propelled bulldozers, angledozer, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
419.	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile-extractors; snow-ploughs and snow-blowers

420.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
421.	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
422.	8434	Milking machines and dairy machinery
423.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
424.	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof
425.	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils
426.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
427.	8440	Book-binding machinery, including book-sewing machines
428.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
429.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
430.	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof
431.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
432.	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447
433.	8446	Weaving machines (looms)
434.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
435.	8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
436.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
437.	8450	Household or laundry-type washing machines, including machines which both wash and dry
438.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile

		fabrics
439.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
440.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
441.	8455	Metal-rolling mills and rolls therefor
442.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
443.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
444.	8458	Lathes (including turning centres) for removing metal
445.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
446.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
447.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included
448.	8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); Machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); Presses for working metal or metal carbides, not specified above
449.	8463	Other machine-tools for working metal, or cermets, without removing material
450.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
451.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
452.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand
453.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
454.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances
455.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
456.	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
457.	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote

		dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]
458.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472
459.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
460.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
461.	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines
462.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
463.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter
464.	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]
465.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
466.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
467.	8482	Ball bearing, Roller Bearings
468.	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)
469.	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals
470.	8485	Machines for Additive Manufacturing
471.	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11(C) to this Chapter; parts and accessories
472.	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter
473.	84 or 85	E-waste <i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer

474.	8501	Electric motors and generators (excluding generating sets)
475.	8502	Electric generating sets and rotary converters
476.	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502
477.	8504	Electrical transformers, static converters (for example, rectifiers) and inductors other than charger or charging station for Electrically operated vehicles
478.	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads
479.	8506	Primary cells and primary batteries
480.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)
481.	8508	Vacuum cleaners
482.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508
483.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
484.	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
485.	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
486.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
487.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss
488.	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets
489.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes [other than solar cookers]; electric heating resistors, other than those of heading 8545
490.	8517	All goods
491.	8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set
492.	8519	Sound recording or reproducing apparatus
493.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
494.	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521

495.	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
496.	8524	Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens
497.	8525	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders [other than two-way radio (Walkie talkie) used by defense, police and paramilitary forces, etc.]
498.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
499.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
500.	8528	Television set (including LCD or LED television), Computer Monitors, Set top Box for Television; monitors and projectors, not incorporating television reception apparatus, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus
501.	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
502.	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
503.	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530
504.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
505.	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors
506.	8534 00 00	Printed Circuits
507.	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts
508.	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lampholders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts: connectors for optical fibres, optical fibre bundles or cables
509.	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517
510.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537
511.	8539	Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps
512.	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)
513.	8541	Semiconductor Devices (for example, Diodes, Transistors,

		Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); mounted piezo-electric crystals
514.	8542	Electronic integrated circuits
515.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
516.	8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors
517.	8545	Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes
518.	8546	Electrical insulators of any material
519.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material
520.	8548 00 00	Electrical parts of machinery or apparatus, not specified or included elsewhere in Chapter 85
521.	8549	Electrical and electronic waste and scrap
522.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
523.	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof
524.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.
525.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
526.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
527.	8606	Railway or tramway goods vans and wagons, not self-propelled
528.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
529.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.
530.	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]
531.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc
532.	8702	Motor vehicles for the transport of ten or more persons, including the driver [including buses for use in public transport, which exclusively run on Bio-fuels]
533.	8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fittings, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles
534.	8703 21 or 8703 22	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm

		Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.
535.	8703 31	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.
536.	8703	Following motor vehicles of length not exceeding 4000 mm, namely: - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department
537.	8703	Three wheeled vehicles
538.	8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under
539.	8703 50, 8703 70	Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under
540.	8704	Motor vehicles for the transport of goods, including Refrigerated motor vehicles
541.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
542.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705

543.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
544.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
545.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
546.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor not exceeding 350 cc, with or without side-cars; side-cars
547.	8714	Parts and accessories of vehicles of heading 8711
548.	8715	Baby carriages and parts thereof
549.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
550.	8801	Balloons and dirigibles, gliders and other non-powered aircraft
551.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof
552.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof
553.	8807	Parts of goods of heading 8801
554.	8903	Rowing boats and canoes
555.	8908 00 00	Vessels and other floating structures for breaking up
556.	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
557.	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]
558.	9004	Spectacles [other than corrective]; Goggles [other than corrective]
559.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
560.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
561.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
562.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
563.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
564.	9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection
565.	9012	Microscopes other than optical microscopes; diffraction apparatus
566.	9013	Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter
567.	9014	Direction finding compasses; other navigational instruments and appliances
568.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
569.	9016	Balances of a sensitivity of 5 cg or better, with or without weights
570.	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing

		sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter
571.	9022	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like
572.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
573.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
574.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments [other than thermometers for medical, surgical, dental or veterinary usage]
575.	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
576.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes [other than instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis]
577.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
578.	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
579.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
580.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
581.	9032	Automatic regulating or controlling instruments and apparatus
582.	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
583.	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
584.	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
585.	9103	Clocks with watch movements, excluding clocks of heading 9104
586.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
587.	9105	Other clocks
588.	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or

		watch movement or with synchronous motor (for example, time-registers, time-recorders)
589.	9107	Time switches with clock or watch movement or with synchronous motor
590.	9108	Watch movements, complete and assembled
591.	9109	Clock movements, complete and assembled
592.	9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements
593.	9111	Watch cases and parts thereof
594.	9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof
595.	9113	Watch straps, watch bands and watch bracelets, and parts thereof
596.	9114	Other clock or watch parts
597.	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
598.	9202	Other string musical instruments (for example, guitars, violins, harps)
599.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
600.	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
601.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
602.	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
603.	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds
604.	9301	Military weapons other than revolvers, pistols
605.	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)
606.	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307
607.	9305	Parts and accessories of articles of headings 9301 to 9304
608.	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads
609.	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
610.	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof, including seats of a kind used for motor vehicles, other than seats of a kind used for aircraft
611.	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
612.	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof
613.	9404	Mattress supports; articles of bedding and similar furnishing (for

		example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials not exceeding Rs. 2500 per piece and cotton quilts not exceeding Rs. 2500 per piece]
614.	9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof]
615.	9406	Prefabricated buildings
616.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
617.	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.
618.	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
619.	9506	Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]
620.	9508	Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres
621.	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin
622.	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
623.	9603 [other than 9603 10 00 and 9603 21 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles, and tooth brushes including dental-plate brushes]
624.	9604 00 00	Hand sieves and hand riddles
625.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning
626.	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609
627.	9610 00 00	Boards, with writing or drawing surface, whether or not framed
628.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
629.	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes

630.	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks
631.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
632.	9617	Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inner
633.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing
634.	9620 00 00	Monopods, bipods, tripods and similar articles
635.	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.
636.	9802	Laboratory chemicals
637.	Any Chapter	Permanent transfer of Intellectual Property (IP) right
638.	Any chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in notification No. 07 / 2019- Central Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No. 254(E), dated 29th March, 2019 <i>Explanation.-</i> For the purpose of this entry,— (i) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP). (iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP. (v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.
639.	Any Chapter	Goods which are not specified in Schedule I, III, IV, V, VI or VII
640.	9804	All dutiable articles intended for personal use

Schedule III– 20%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	2202 10	All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured
2.	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than those specified in Schedule I of this notification]
3.	2202 99 90	Caffeinated Beverages
4.	2202	Carbonated beverages of fruit drink or carbonated beverages with fruit juice
5.	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, but excluding the goods mentioned against S. Nos., 533, 534, 535, 536, 537, 538 and 539 of Schedule II.
6.	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 exceeding 1200cc or of length exceeding 4000 mm <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.
7.	8703 50, 8703 70	Motor vehicles with both compression- ignition internal combustion n piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500 cc or of length exceeding 4000 mm <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.
8.	8711	Motorcycles of engine capacity exceeding 350 cc
9.	8802	Aircrafts for personal use
10.	8903	Yachts and other vessels for pleasure or sports
11.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
12.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
13.	Any Chapter	Specified actionable claim; Explanation: “specified actionable claim” as defined in section 2(102A) of the CGST Act, 2017 means the actionable claim involved in or by way of – (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;

Schedule IV– 1.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
2.	7105	Dust and powder of natural or synthetic precious or semi-precious stones
3.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
4.	7107	Base metals clad with silver, not further worked than semi-manufactured
5.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
6.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
7.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
8.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
9.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.
10.	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal
11.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
12.	7115	Other articles of precious metal or of metal clad with precious metal
13.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
14.	7117	Imitation jewellery [other than bangles of lac/shellac]
15.	7118	Coin

Schedule V – 0.125%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Rough diamonds or simply sawn diamonds, industrial or non-industrial
2.	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport
3.	7104	Synthetic or reconstructed precious or semi-precious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped

Schedule VI – 0.75%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule V
2.	7104	Goods other than those specified against S. No. 3 in Schedule V

Schedule VII – 14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (including biris)
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

Explanation.— For the purposes of this notification,—

(a) the expressions, -

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

(ii) "pre-packaged and labelled" means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are "pre-packed" as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder;

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

(b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification;

(c) the words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same

meanings as assigned to them in those Acts.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

[F. No CBIC-190341/188/2025-TRU]

(Dheeraj Sharma)

Under Secretary to the Government of India

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION
No. 10/2025-Central Tax (Rate)

New Delhi, the 17th September, 2025

G.S.R...-(E). - In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2017-Central Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674(E), dated the 28th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the central tax leviable thereon under section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

SCHEDULE

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls
6.	0106	Other live animals such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh or chilled
8.	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods, other than fresh or chilled, other than pre-packaged and labelled
10.	03	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
11.	0301	Live fish

12.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
13.	0304, 0306, 0307, 0308,0309	All goods, fresh or chilled
14.	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, and other than pre-packaged and labelled
15.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, UHT milk
16.	0403	Curd, Lassi, Butter milk, other than pre-packaged and labelled
17.	0406	Chena or paneer, whether or not pre-packaged and labelled
18.	0407	Birds' eggs, in shell, fresh, preserved or cooked
19.	0409	Natural honey, other than pre-packaged and labelled
20.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
21.	0504	All goods, fresh or chilled
22.	0504	All goods, other than fresh or chilled, other than pre-packaged and labelled
23.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
24.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
25.	0511	Semen including frozen semen
26.	06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
27.	0701	Potatoes, fresh or chilled
28.	0702	Tomatoes, fresh or chilled
29.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
30.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
31.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled
32.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
33.	0707	Cucumbers and gherkins, fresh or chilled
34.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
35.	0709	Other vegetables, fresh or chilled.
36.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
37.	0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption
38.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
39.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split other than pre-packaged and labelled
40.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried; sago pith.

41.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, other than pre-packaged and labelled
42.	08	Dried makhana, whether or not shelled or peeled, other than pre-packaged and labelled
43.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
44.	0801	Brazil nuts, fresh, whether or not shelled or peeled
45.	0802	Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled
46.	0803	Bananas, including plantains, fresh or dried
47.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
48.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh.
49.	0806	Grapes, fresh
50.	0807	Melons (including watermelons) and papaws (papayas), fresh
51.	0808	Apples, pears and quinces, fresh
52.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
53.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh
54.	0813	Tamarind dried
55.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
56.	07, 09 or 10	All goods of seed quality
57.	0901	Coffee beans, not roasted
58.	0902	Unprocessed green leaves of tea
59.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries of seed quality
60.	0910 11 10	Fresh ginger, other than in processed form
61.	0910 30 10	Fresh turmeric, other than in processed form
62.	1001	Wheat and meslin, other than pre-packaged and labelled
63.	1002	Rye, other than pre-packaged and labelled
64.	1003	Barley, other than pre-packaged and labelled
65.	1004	Oats, other than pre-packaged and labelled
66.	1005	Maize (corn), other than pre-packaged and labelled
67.	1006	Rice, other than pre-packaged and labelled
68.	1007	Grain sorghum, other than pre-packaged and labelled
69.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, other than pre-packaged and labelled
70.	1101	Wheat or meslin flour, other than pre-packaged and labelled

71.	1102	Cereal flours other than of wheat or meslin, maize (corn) flour, rye flour etc, other than pre-packaged and labelled
72.	1103	Cereal groats, meal and pellets, other than pre-packaged and labelled
73.	1104	Cereal grains hulled
74.	1105	Flour, meal, powder, flakes, granules or pellets of potatoes, other than pre-packaged and labelled
75.	1106	Flour, meal, powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal (HS 1106 10 10) and guar gum refined split (HS 1106 10 90)], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other than pre-packaged and labelled
76.	1106 10 10	Guar meal
77.	12	All goods of seed quality
78.	1201	Soya beans, whether or not broken, of seed quality
79.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality
80.	1204	Linseed, whether or not broken, of seed quality
81.	1205	Rape or colza seeds, whether or not broken, of seed quality
82.	1206	Sunflower seeds, whether or not broken, of seed quality
83.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality
84.	1209	Seeds, fruit and spores, of a kind used for sowing. Explanation: This entry does not cover seeds meant for any use other than sowing
85.	1210	Hop cones, fresh
86.	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets
87.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled
88.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled
89.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
90.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
91.	1301	Lac and Shellac
92.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass
93.	1404 90 40	Betel leaves
94.	1404 90 60	Coconut shell, unworked
95.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks
96.	1701 or 1702	(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labeled (ii) Khandsari Sugar, other than pre-packaged and labelled (iii) Rab, other than pre-packaged and labelled

97.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled
98.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, other than pre-packaged and labelled
99.	1905	Pappad, by whatever name it is known
100.	1905 or 2106	Khakhra; Bread (branded or otherwise), Pizza bread, roti, chapathi, paratha, parotta and other Indian breads by any name called
101.	2009 89 90	Tender coconut water other than pre-packaged and labelled
102.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc
103.	2201	Water (other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed unit container)
104.	2201	Non-alcoholic Toddy, Neera including date and palm neera
105.	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake other than rice bran
106.	2306	De-oiled rice bran
107.	2306	Cotton seed oil cake
108.	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda
109.	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water
110.	26	Uranium Ore concentrate
111.	2716 00 00	Electrical energy
112.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
113.	30 or any other Chapter	Drugs or medicines listed in Annexure I
114.	3002	Human Blood and its components
115.	3006	All types of contraceptives
116.	3101	All goods and organic manure, other than pre-packaged and labelled
117.	3304	Kajal (other than kajal pencil sticks), Kumkum, Bindi, Sindur, Alta
118.	3825	Municipal waste, sewage sludge, clinical waste
119.	3926	Plastic bangles
120.	4014	Condoms and contraceptives
121.	4016	Erasers
122.	4401	Firewood or fuel wood
123.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
124.	44 or 68	Deities made of stone, marble or wood
125.	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope

126.	46	Plates and cups made up of all kinds of leaves/ flowers/bark
127.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
128.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803, used for exercise book, graph book, laboratory note book and notebooks
129.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
130.	4820	Exercise book, graph book, laboratory note book and notebooks
131.	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India
132.	4901	Printed books, including Braille books
133.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
134.	4903	Children's picture, drawing or colouring books
135.	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated
136.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
137.	4907	Duty Credit Scrips
138.	5001	Silkworm laying, cocoon
139.	5002	Raw silk
140.	5003	Silk waste
141.	5101	Wool, not carded or combed
142.	5102	Fine or coarse animal hair, not carded or combed
143.	5103	Waste of wool or of fine or coarse animal hair
144.	52	Gandhi Topi, Khadi yarn
145.	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets
146.	5303	Jute fibres, raw or processed but not spun
147.	5305	Coconut, coir fibre
148.	53	Coir pith compost other than pre-packaged and labelled
149.	63	Indian National Flag
150.	6703	Human hair, dressed, thinned, bleached or otherwise worked
151.	6912 00 40	Earthen pot and clay lamps
152.	69	Idols made of clay
153.	7018	Glass bangles (except those made from precious metals)
154.	7117	Bangles of lac/shellac
155.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry other than ghamella.
156.	8214	Pencil sharpeners

157.	8445	Charkha for hand spinning of yarns, including amber charkha
158.	8446	Handloom [weaving machinery]
159.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
160.	9021	Hearing aids
161.	92	Indigenous handmade musical instruments as listed in Annexure II
162.	9603	Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles
163.	9608,9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk; Slate pencils and chalk sticks
164.	9610 00 00	Slates
165.	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons
166.	9803	Passenger baggage
167.	Any chapter	Puja samagri namely:- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti, (vi) Unbranded honey (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika
168.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate Central tax, State tax, Union Territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.
169.	-	Supply of goods by a Government entity to Central Government, State Government, Union Territory, local authority or any person specified by Central Government, State Government, Union Territory or local authority, against consideration received from Central Government, State Government, Union Territory or local authority in the form of grants
170.	Any Chapter	Parts for manufacture of hearing aids
171.	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)
172.	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union

		territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause.
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Explanation.- For the purposes of this Schedule,-

(a) the expressions, -

- (i) “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package;
- (ii) “pre-packaged and labelled” means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are “pre-packed” as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder;
- (iii) “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
- (iv) “Government entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is-
 - (a) set up by an Act of Parliament or State Legislature; or
 - (b) established by any Government,
 with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority;

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

2. This notification shall come into force with effect from the 22nd day of September, 2025.

[F. No. CBIC-190341/188/2025-TRU]

(Dheeraj Sharma)

Under Secretary to the Government of India

Annexure-I
[See S. No. 113 of the Schedule]

List of drugs or medicines	
1.	Gene Therapy
2.	Agalsidase Beta
3.	Imiglucerase
4.	Eptacog alfa activated recombinant coagulation factor VIIa
5.	Onasemnogene abeparvovec
6.	Asciminib
7.	Mepolizumab
8.	Pegylated Liposomal Irinotecan
9.	Daratumumab
10.	Daratumumab subcutaneous
11.	Teclistamab
12.	Amivantamab
13.	Alectinib
14.	Risdiplam
15.	Obinutuzumab
16.	Polatuzumab vedotin
17.	Entrectinib
18.	Atezolizumab
19.	Spesolimab
20.	Velaglucerase Alpha
21.	Agalsidase Alfa
22.	Rurioctocog Alpha Pegol
23.	Idursulphatase
24.	Alglucosidase Alfa
25.	Laronidase
26.	Olipudase Alfa
27.	Tepotinib
28.	Avelumab
29.	Emicizumab
30.	Belumosudil
31.	Miglustat
32.	Velmanase Alfa
33.	Alirocumab
34.	Evolocumab
35.	Cystamine Bitartrate
36.	CI-Inhibitor injection
37.	Inclisiran

Annexure-II
[See S. No. 161 of the Schedule]

List of indigenous handmade musical instruments	
1.	Bulbul Tarang
2.	Dotar, Dotor, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyatra or Khamak
6.	Gottuvadhyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansaveena
19.	Mohan Veena
20.	Nakula Veena
21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	Mayuri Vina or Taus
34.	Onavillu
35.	Behala (violin type)
36.	Pena or Bana
37.	Pulluvan veena - one stringed violin
38.	Ravanahatha

39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument
45.	Pulluvan kutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti
60.	Sruti upanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal
69.	Nagphani
70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghat singhari or gada singari
79.	Ghumot
80.	Gummeta

81.	Kanjira
82.	Khol
83.	Kinpar and Dhobar (tribal drums)
84.	Maddale
85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavaj jori - Sikh instrument similar to tabla
90.	Panchamukha vadyam
91.	Pung
92.	Shuddha madalam or Maddalam
93.	Tabala/tabl/chameli - goblet drum
94.	Tabla
95.	Tabla tarang - set of tablas
96.	Tamte
97.	Thanthi Panai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Patayani thappu - medium frame drum played with hands
104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai
112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Parai thappu, halgi - frame drum played with two sticks
116.	Sambal
117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak
119.	Tasha - type of kettledrum
120.	Urumee
121.	JaltarangChimpta - fire tong with brass jingles
122.	Chengila - metal disc

123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo
127.	Khartal or Chiplaya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate
132.	Thattukazhi mannai
133.	Kanch tarang, a type of glass harp
134.	Kashtha tarang, a type of xylophone.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 11/2025- Central Tax (Rate)

New Delhi, dated the 17th September, 2025

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 3/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 675(E), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, against S. No. 1, for the entry under column (4), the entry “9%” shall be substituted.

2. This notification shall come into force on the 22nd day of September, 2025.

[F. No. CBIC-190341/188/2025-TRU]

Dheeraj Sharma
Under Secretary to Government of India

Note: - The principal notification No.3/2017-Central Tax (Rate), dated the 28th day of June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 675(E), dated the 28th day of June, 2017 and last amended by notification No. 08/2022-Central Tax (Rate), dated the 13th July, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 556(E), dated the 13th July, 2022.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 12/2025-Central Tax (Rate)

New Delhi, the 17th September, 2025

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2018-Central Tax (Rate), dated the 25th January, 2018, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R. 82(E), dated the 25th January, 2018, namely:-

In the said notification, for the words, brackets, and figures “Schedule IV of Notification No. 1/2017 -Central Tax (Rate)”, the following shall be substituted, namely:- “Schedule II or Schedule III of Notification No. 9/2025 - Central Tax (Rate)”.

2. This notification shall come into force on the 22nd day of September, 2025.

[F. No. CBIC-190341/188/2025-TRU]

(Dheeraj Sharma)

Under Secretary to the Government of India

Note: The principal notification No. 8/2018-CentralTax (Rate), dated the 25th January, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* G.S.R. 82(E), dated the 25th January, 2018 and last amended *vide* Notification No. 04/2025-Central Tax (Rate), dated the 16th January, 2025, *vide* G.S.R. 59(E), dated the 16th January, 2025.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 13/2025-Central Tax (Rate)

New Delhi, the 17th September, 2025

G.S.R....-(E). - In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/2018-Central Tax (Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R. 695(E), dated the 26th July, 2018, namely:-

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely:-

TABLE

S. No.	Chapter, Heading, Sub- heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	2.5 %
2.	4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	2.5 %
3.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	2.5 %
4.	4414	Wooden frames for painting, photographs, mirrors, etc.	2.5 %

5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	2.5 %
6.	4503 90 90, 4504 90	Art ware of cork (including articles of sholapith)	2.5 %
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8.	4802	Hand-made paper and paperboard	2.5 %
9.	4823	Articles made of paper mache	2.5%
10.	5607, 5609	Coir articles	2.5%
11.	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps	2.5%
12.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5 %
13.	5804 30 00	Handmade lace	2.5 %
14.	5805	Hand-woven tapestries	2.5 %
15.	5808 10	Hand-made braids and ornamental trimming in the piece	2.5 %
16.	5810	Hand embroidered articles	2.5 %
17.	6117, 6214	Handmade/hand embroidered shawls	2.5 %
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	2.5 %
19.	6815 99 90	Stone art ware, stone inlay work	2.5 %
20.	6912 00 10, 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	2.5%
21.	6913 90 00	Statuettes & other ornamental ceramic articles (incl. blue potteries)	2.5 %
22.	7009 92 00	Ornamental framed mirrors	2.5 %
23.	7018 10	Bangles, beads and small ware	2.5 %
24.	7018 90 10	Glass statues [other than those of crystal]	2.5 %
25.	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	2.5 %

26.	7113 11 10	Silver filigree work	1.5 %
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	1.5 %
28.	7326 90 99	Artware of iron	2.5 %
29.	7419 80	Artware of brass, copper/copper alloys, electro plated with nickel/silver	2.5 %
30.	7616 99 90	Aluminium art ware	2.5 %
31.	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)	2.5 %
32.	9405 10	Handcrafted lamps (including Panchloga lamp)	2.5 %
33.	9401 50, 9403 80	Furniture of bamboo, rattan, and cane	2.5 %
34.	9503	Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	2.5 %
35.	9504	Ganjifa card	2.5 %
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	2.5 %
37.	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	2.5 %
38.	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	2.5 %
39.	9703	Original sculptures and statuary, in metal, stone, or any other material	2.5 %

2. This notification shall come into force on the 22nd day of September, 2025.

[F. No. CBIC- 190341/188/2025-TRU]

(Dheeraj Sharma)

Under Secretary to the Government of India

Note: The principal notification No. 21/2018-Central Tax (Rate), dated the 26th July, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* G.S.R. 695(E), dated the 26th July, 2018 and last amended *vide* Notification No. 20/2021-Central Tax (Rate) dated the 28th December, 2021 *vide* G.S.R. 898(E), dated the 28th December, 2021.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 14/2025-Central Tax (Rate)

New Delhi, the 17th September, 2025

G.S.R...-(E). - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the central tax of 6 per cent in respect of goods specified in Schedule appended to this notification, that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedule, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

S. No.	Tariff item, Sub-heading, Heading or Chapter	Description
(1)	(2)	(3)
1.	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths
3.	6904 10 00	Building bricks
4.	6905 10 00	Earthen or roofing tiles

Explanation. — For the purposes of this notification, —

- (a) the expressions "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
- (b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification;

(c) the words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 22nd September, 2025.

[F. No CBIC-190341/188/2025-TRU]

(Dheeraj Sharma)

Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Notification No.15/2025-Central Tax (Rate)

New Delhi, the 17th September, 2025.

G.S.R.....(E).- In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-sections (1) and (3) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), *vide* number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification,-

(1) with effect from the 22nd day of September, 2025,-

(a) in the Table, -

(i) against serial number 3, in column (3), -

- (A) against item (vii), for the entry in column (4), the entry “9” shall be substituted;
- (B) against item (viii), for the entry in column (4), the entry “9” shall be substituted;
- (C) against item (x), for the entry in column (4), the entry “9” shall be substituted;

(ii) against serial number 7, in column (3), -

(A) against item (i), -

- (I) for the entry in column (4), the entry “2.5” shall be substituted;
- (II) in column (5), the following shall be inserted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]”;

(B) in item (vi), in the Explanation, in clause (a), after the words “covered by items”, the brackets and figure “(i),” shall be inserted;

(iii) against serial number 8, in column (3),-

(A) against item (v), for the entry in column (4), the entry “9” shall be substituted;

(B) against item (vi), in column (4), for the figure “6”, the figure “9” shall be substituted;

(iv) against serial number 9,-

(A) in column (3), against sub-item (b) of item (iii) in column (4), for the figure “6”, the figure “9” shall be substituted;

(B) for item (iv) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
*(iv) Transport of goods in containers by rail by any person other than Indian Railways.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
	or	
	9	-”;

(C) in column (3), against item (v), in the entry in column (4), for the figure “6”, the figure “9” shall be substituted;

(D) for item (vi) in column (3) and the entries corresponding relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
*(vi) Multimodal transportation of goods where at least two different modes of transport are used by a multimodal transporter from the place of acceptance of goods to the place of delivery of goods, where;		
a. Transportation of goods by any mode of transport other than air is involved.	2.5	Provided that the credit of input tax charged on goods and services used in supplying the service, other than input tax credit of input services of transportation of goods (i.e. services of transport of goods procured from other service provider), has not been taken. Provided further that where the supplier of input service of transportation of goods to a multimodal transporter charges central tax at a rate higher than 2.5%, credit of input tax

		charged on such input services of goods transportation in excess of the tax paid or payable at the rate of 2.5%, shall not be taken. Provided also that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. Illustration: 'A' engages 'B' (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs 1200, wherein 'B' uses more than one mode of transport for the movement of goods. 'B', for supplying the said service hires a GTA i.e., 'C' for Rs 600 who charges central tax at 9%. 'B' also hires 'D', a Container Transport Operator for Rs 400 who charges central tax at 2.5%, for supplying their services. 'B' shall be entitled to take input tax credit on the above-mentioned input services of transportation of goods as under: i. Only to the extent of Rs. 15 (2.5% of Rs. 600) and not Rs. 54 for the input service of GTA; ii. To the extent of Rs. 10 (2.5% of Rs. 400) for the input service of container transport operator.
b. At least one mode of transport is by air.	9	Provided that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. ”;

(v) against serial number 10,-

(A) in column (3), against item (i), in the entry in column (4), for the figure “6”, the figure “9” shall be substituted;

(B) for item (ia) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
*(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business has not been taken: [Please refer to Explanation no. (iv)]
		Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken.
	or	
	9	”;

(vi) for serial number 12 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“12	Heading 9968	(i) Postal services	9	-
		(ii) Courier services	9	-
		(iii) Local delivery services	9	-
		a. supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017;		
		b. other than (a) above		
		(iv) Delivery services other than (i), (ii) and (iii) above	9	”;

(vii) against serial number 15, in column (3), against item (vi), for the entry in column (4), the entry “2.5” shall be substituted;

(viii) against serial number 21, in column (3),-

(A) item (ia), and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(B) for item (ii), the following item shall be substituted:-

“(ii) Other professional, technical and business services other than (i) above and serial number 38 below”;

(ix) against serial number 24, in column (3), against item (ii), for the entry in column (4), the entry “9” shall be substituted;

(x) for serial number 26 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to diamonds falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	0.75	-”;
		(ii) Services by way of job work in relation to- (a) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (b) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food falling under heading 2309 of the said chapter; (c) goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); Provided that nothing contained in clause (d) shall apply to job-work in relation to leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), respectively;	2.5	

	(e) Printing of newspapers, books (including Braille books), journals and periodicals; (f) Printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract central tax @2.5% or Nil; (g) Textiles and textile products falling under Chapters 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (h) bricks falling under Chapters 68 or 69 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract central tax @2.5%; (i) all products, other than diamonds, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (j) handicraft goods; (k) umbrella.		
	(iii) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption;	9	
	(iv) Services by way of job work other than (i), (ii), and (iii) above.	9	
	(v) Services by way of any treatment or process on goods belonging to another person, in relation to- a. printing of newspapers, books (including Braille books), journals and periodicals; b. printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract central tax @2.5% or Nil.	2.5	
	(vi) Tailoring services.	2.5	

	(vii) Services by way of any treatment or process on goods belonging to another person, other than (v) and (vi) above.	9	
--	--	---	--

- (xi) against serial number 32, in column (3),-
- (A) against item (i), for the entry in column (4), the entry “2.5” shall be substituted;
- (B) against item (ia), for the entry in column (4), the entry “2.5” shall be substituted;
- (xii) against serial number 34, in column (3),-
- (A) against item (ii), for the entry in column (4), the entry “2.5” shall be substituted;
- (B) in item (iiia), the following explanation shall be inserted, namely: -
“Explanation: Nothing contained in clause (b) of this item shall apply to a ‘recognised sporting event’.”;
- (C) against item (iiia), for the entry in column (4), the entry “20” shall be substituted;
- (D) against item (iv), for the entry in column (4), the entry “20” shall be substituted;
- (xiii) for serial number 35 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“35	Heading 9997	(i) Beauty and physical well-being services falling under Group 99972.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
		(ii) Other services (washing, cleaning, and dyeing services; and other miscellaneous services including services nowhere else classified). Explanation.- For the removal of doubt, it is hereby clarified that, supplies covered by item (i) in column (3) shall	9	”;

		attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate specified under this item.		
--	--	--	--	--

(xiv) against serial number 38, in column (3), for the Explanation, the following explanation shall be substituted:-

“Explanation:- This entry shall be read in conjunction with serial number 437 of Schedule I of notification No. 9/2025- Central Tax (Rate), dated 17th September, 2025.”

(b) in paragraph 4 relating to Explanation,-

(i) for clause (xxxx), the following clause shall be substituted: -

“(xxxx) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

- (i) electronic commerce operator by whom services of local delivery are provided;
- (ii) electronic commerce operator through whom services of local delivery are provided”;

(ii) after clause (xxxx), the following clauses shall be inserted, namely: -

“(xxxxi) ‘recognised sporting event’ has the same meaning as assigned to it in clause (zw) of paragraph 2 of notification No. 12/2017 -Central Tax (Rate), dated 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691 (E), dated the 28th June, 2017, as amended from time to time;

(xxxxii) ‘handicraft goods’ shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time;

(xxxxiii) ‘mode of transport’ means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) ‘multimodal transporter’ means a person who,-

- (a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and
- (b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.”.

(2) with effect from the 1st day of April, 2025, in paragraph 4, in clause (xxxvi), the following Explanations shall be inserted, namely: -

“Explanation 1.- For the purposes of this clause, ‘premises’ means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.- For the purpose of sub-clause (c), the expression ‘a person applying for registration’ shall include a person applying for amendment of registration to declare an additional place of business.”.

[F.No.190341/188/2025-TRU]

(Md. Adil Ashraf)

Under Secretary to the Government of India

Note: The principal notification number 11/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 690 (E), dated the 28th June, 2017 and last amended *vide* notification number 05/2025-Central Tax (Rate), dated the 16th January, 2025 published in the Gazette of India *vide* number G.S.R. 38(E), dated the 16th January, 2025.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification
No. 16 /2025-Central Tax (Rate)

New Delhi, the 17th September, 2025

G.S.R. -----(E). - In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:—

In the said notification,-

(a) In the table, -

(i) against serial number 18, in column (3), after clause (b), the following explanation shall be inserted, namely:-

“Explanation. - Nothing contained in this entry shall apply to:

(i) local delivery services provided by an Electronic Commerce Operator; or

(ii) local delivery services provided through an Electronic Commerce Operator.”;

(ii) after serial number 36B and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36C	Heading 9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] <i>Explanation:</i> For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an	Nil	Nil

		individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.		
36D	Heading 9971	Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] <i>Explanation:</i> For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36E	Heading 9971	Reinsurance of the insurance services specified in serial numbers 36C or 36D.	Nil	Nil”;

(b) in paragraph 2,

(i) for clause (ze), the following shall be substituted, namely: -

“(ze) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) an electronic commerce operator by whom the services of local delivery are provided,

(ii) an electronic commerce operator through whom the services of local delivery are provided”;

(ii) after clause (zfa), the following clause shall be inserted, namely:-

“(zfb) For the purposes of entries at serial numbers 36C and 36D in the table above, ‘group’ means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes:

a. Employer– employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;

b. Non employer– employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/ activities other than insurance.”;

(iii) after clause (zg), the following clause shall be inserted, namely: -

“(zga) ‘health insurance business’ means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover;”.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

[F.No.190341/188/2025-TRU]

(Md. Adil Ashraf)

Under Secretary to the Government of India

Note: The principal notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended vide notification number 06/2025-Central Tax (Rate), dated the 16th January, 2025 published in the Gazette of India, Extraordinary, vide number G.S.R. 41(E), dated the 16th January, 2025.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Notification
No. 17/2025-Central Tax (Rate)

New Delhi, the 17th September 2025

G.S.R.....(E).- In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.17/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696(E), dated the 28th June, 2017, namely:-

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Central Goods and Services Tax Act, 2017.”.

2. This notification shall come into force with effect from the 22nd day of September 2025.

[F.No.190341/188/2025-TRU]

(Md. Adil Ashraf)
Under Secretary to the Government of India

Note: The principal notification No. 17/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696 (E), dated the 28th June, 2017 and was last amended by notification No. 08/2025-Central Tax (Rate), dated 16th January, 2025 published in the Gazette of India, Extraordinary, vide number G.S.R. 47(E), dated the 16th January, 2025.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 02/2025-Compensation Cess (Rate)

New Delhi, the 17th September, 2025

G.S.R....(E).-In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 1/2017-Compensation Cess (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 720(E), dated the 28th June, 2017, namely :-

In the said notification,

in the SCHEDULE, —

- i. against S. No. 2, for the entry in column (4), the entry “Nil” shall be substituted;
- ii. against S. No. 3, for the entry in column (4), the entry “Nil” shall be substituted;
- iii. against S. No. 4, for the entry in column (4), the entry “Nil” shall be substituted;
- iv. against S. No. 4A, for the entry in column (4), the entry “Nil” shall be substituted;
- v. against S. No. 4B, for the entry in column (4), the entry “Nil” shall be substituted;
- vi. against S. No. 39, for the entry in column (4), the entry “Nil” shall be substituted;
- vii. against S. No. 40, for the entry in column (4), the entry “Nil” shall be substituted;
- viii. against S. No. 41, for the entry in column (4), the entry “Nil” shall be substituted;
- ix. against S. No. 42, for the entry in column (4), the entry “Nil” shall be substituted;
- x. against S. No. 47, for the entries in column (4), the entry “Nil” shall be substituted;
- xi. against S. No. 48, for the entries in column (4), the entry “Nil” shall be substituted;
- xii. against S. No. 50, for the entries in column (4), the entry “Nil” shall be substituted;
- xiii. against S. No. 51, for the entries in column (4), the entry “Nil” shall be substituted;
- xiv. against S. No. 52, for the entries in column (4), the entry “Nil” shall be substituted;
- xv. against S. No. 52A, for the entries in column (4), the entry “Nil” shall be substituted;
- xvi. against S. No. 52B, for the entries in column (4), the entry “Nil” shall be substituted;
- xvii. against S. No. 53, for the entries in column (4), the entry “Nil” shall be substituted;
- xviii. against S. No. 54, for the entries in column (4), the entry “Nil” shall be substituted;
- xix. against S. No. 55, for the entries in column (4), the entry “Nil” shall be substituted.

2. This notification shall come into force on 22nd day of September, 2025.

(Dheeraj Sharma)

Under Secretary

Note: -The principal notification No.1/2017-Compensation Cess (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 720(E), dated the 28th day of June, 2017, and was last amended *vide* notification No. 3/2023-Compensation Cess (Rate), dated the 26th July, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), *vide* number G.S.R. 553(E), dated the 26th July, 2023.

Speed Post

I-10/14/2020-W&M
Government of India
Ministry of Consumer Affairs, Food and Public Distribution
Department of Consumer Affairs
Weights and Measures Unit
Krishi Bhawan, New Delhi-110001
Dated: 18.09.2025

To,

1. The Principal Secretaries,
(I/c Legal Metrology)
All States/ UTs
2. The Controllers of Legal Metrology
All States/UTs

Subject: GST revision - Permission by Central Govt., under Rules 33 of the Legal Metrology (Packaged Commodities) Rules, 2011, to relax provisions contained in Rule 18(3)-reg.

Sir/ Ma'am,

Pursuant to advisory dated 9.9.2025 on the above subject, the Central Govt., has received representation from industry & trade associations about the need for simplifying the procedure for legal compliance by manufactures and importers of pre-packaged commodity in the wake of GST revision.

2. After considering the concerns of the industry and in supersession of earlier advisory dated 09.09.2025, the Central Government, has decided to allow such manufacturers/ packers/ importers/ their representatives who may like to voluntarily affix additional revised price sticker, on unsold packages manufactured before 22nd September, 2025 and are lying with them, provided the original price declaration on the package is not obstructed. In this context, it is underlined that extant Rules do not mandate affixing revised price sticker by manufacturer/packer/ importer/ their representatives on unsold packages manufactured before 22nd September, 2025 and are lying with them.

3. Apart from above, by virtue of powers vested under Rule 33 of the Legal Metrology (Packaged Commodities) Rules, 2011, the Central Government, has decided to waive off the requirement in Rule 18(3) to issue Advertisement, about revised prices in two newspapers by manufactures and importers.

4. Consequently, the manufactures/ packers/ importers are now required to send only circulars to wholesale dealers/ retailers, etc. about revised prices with copy

Bhagdeep Singh

thereof endorsed to Director, Legal Metrology of the Central Government and Controller, Legal Metrology of All States/UTs and to ensure price compliance at the retailer level.

5. However, the manufacturers/ packers/ importers shall take immediate measures to sensitise dealers/ retailers/ consumers about revision in GST rates through all possible channels of communication including electronic, print and social media.

6. It is also clarified that any packaging material or wrapper which could not be exhausted by the manufacturer or packer or importer prior to revision of GST, may be used for packing of material upto 31st March, 2026 or till such date the packing material or wrapper is exhausted, whichever is earlier, after making corrections required in retail sale price (MRP) on account of implementation of GST by way of stamping or putting sticker or online printing as the case may be, at any place on the package.

7. Further to Para-6 above, it is informed that the declaration of the revised unit sale price on unsold pre-packaged commodities/ unused packaging material or wrapper bearing a pre-printed MRP is not mandatory. However, manufacturers/ packers/ importers/ their representatives may declare the revised unit sale price voluntarily, if they so desire.

Yours faithfully

(Ashutosh Agarwal)
Director, Legal Metrology
Phone: 011-23389489
Email: dirwm-ca@nic.in

Copy to: All industries/ industry associations/ e-commerce entities/ Stake holders.

Ministry of Finance



Frequently Asked Questions-3 (FAQs-3) on the decisions of the 56th GST Council held in New Delhi

Posted On: 18 SEP 2025 11:00AM by PIB Delhi

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>

NB/KMN

(Release ID: 2168426)

Read this release in: Urdu

Services

Compliance, Advisory, Litigation Support, Refunds, E-invoicing Implementation, ITC Management under GST

GST

DIRECT TAX

Litigation Support, Tax Management, Advisory in International Taxation, Statutory Compliances

Registration, Audit, Accounting, Quarterly Progress Report

RERA

ERP Implementation, IND-AS Implementation Book Keeping & Accounting, Design & Review of Accounting Procedure, Accounting System Implementation

ACCOUNTING SERVICES

AUDIT & ASSURANCE

GST Audit, Management Audit, Internal Audit, Tax Audit, Statutory Audit, System & Process Audit, Stock Audit, Fixed Asset Valuation & Verification

Advisory, Formation of Company/LLP, Secretarial Compliance, Annual & Event Based Compliance, Maintenance of Statutory Registers

CORPORATE & ALLIED LAWS

OTHER SERVICES

MSME Support, Make in India, Corporate Training, Contract Evaluation, Development of MIS, Project Financing, Mergers & Acquisitions, Secretarial

All Round Support :

GST (Goods & Services Tax), Customs, Central Excise, Service Tax, VAT, CST

MSME (Micro Small & Medium Enterprises) Support

RERA, Real Estate – Project Registration / Extension, Quarterly Updates, Compliance, Management of Escrow Account, Agents & Allottees Support
Taxation, Legal, Accounting, Drafting, Representation.

Make in India – Advisory, Set-Up, Hand-Holding, Tax & Regulatory, Audits, Transactions

LPO (Legal Process Outsourcing)

Compliance (Accounting, Computation, Return Filing)	Corporate Training
Compliance Review	Contract Evaluation
Compliance Verification Support	Business Process Re-engineering
Advisory	Documentation and Internal Control
Litigation Management	SAP Implementation Support
GST Implication Review	Compliance Process Implementation
Audit & Assurance	Internal Financial Control & Analysis
RERA Registration	RERA Accounting
RERA Audit	RERA Quarterly Progress Report

**WHY
ARS?**



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