

I. Pre-GTS tax incidence vis-à-vis GST rate for goods:

S. No.	Chapter	Description of goods	Pre-GST Tax Incidence*	GST Rate
Food & Beverage				
1.	4	Milk powder	6%	5%
2.	4	Curd, Lassi, Butter milk put up in unit container	4%	0%
3.	4	Unbranded Natural Honey	6%	0%
4.	0401	Ultra High Temperature (UHT) Milk	6%	5%
5.	801	Cashew nut	7%	5%
6.	806	Raisin	6%	5%
7.	9	Spices	6%	5%
8.	9	Tea	6%	0%
9.	10	Wheat	2.5%	0%
10.	10	Rice	2.75%	0%
11.	11	Flour	3.5%	0%
12.	15	Soyabean oil	6%	5%
13.	15	Groundnut oil	6%	5%
14.	15	Palm oil	6%	5%
15.	15	Sunflower oil	6%	5%
16.	15	Coconut oil	6%	5%
17.	15	Mustard Oil	6%	5%
18.	15	Sunflower oil	6%	5%
19.	15	Other vegetable edible oils	6%	5%
20.	17	Sugar	6%	5%
21.	1704	Sugar confectionery	21%	18%
22.	21	Sweetmeats	7%	5%
23.	2103	Ketchup & Sauces	12%	12%
24.	2103 30 00	Mustard Sauce	12%	12%
25.	2103 90 90	Toppings, spreads and sauces	12%	12%
26.	22	Mineral water	27%	18%
Household goods of daily use				
27.	33	Agarbatti	10%	5%
28.	33	Tooth powder	17%	12%
29.	33	Hair oil	27%	18%
30.	33	Toothpaste	27%	18%
31.	34	Soap	27%	18%
32.	4823	Kites	11%	5%
33.	64	Footwear of RSP upto Rs. 500 per pair	10%	5%
34.	64	Other footwear	21%	18%
35.	73	LPG Stove	21%	18%
36.	76	Aluminium foils	19%	18%
37.	94	LED	15%	12%
38.	94	Kerosene pressure lantern	8%	5%
Educational				
39.	4903	Childrens' picture, drawing or colouring books	7%	0%

S. No.	Chapter	Description of goods	Pre-GST Tax Incidence*	GST Rate
40.	4202	School Bag	22%	18%
41.	8443	Printers [other than multifunction printers]	19%	18%
42.	8472	Staplers	27%	18%
Medical and health				
43.	37	X ray films for medical use	23%	12%
44.	3822	Diagnostic kits and reagents	16%	12%
Agriculture				
45.	84	Fixed Speed Diesel Engines of power not exceeding 15HP	16%	12%
46.	4011	Tractor rear tyres and tractor rear tyre tubes	20%	18%
47.	8423 & 9016	Weighing Machinery [other than electric and electronic]	25%	18%
Infrastructure / fuel				
48.	25	Cement	29%	28%
49.	27	Coal	9%	5%
50.	68	Fly ash bricks and fly ash blocks	16%	12%
Safety / security gadgets				
51.	65	Helmet	20%	18%
52.	65	Headgear and parts thereof	27%	18%
53.	8521	Recorder	19%	18%
54.	8525	CCTV	19%	18%
Miscellaneous				
55.	8452	Sewing Machine	16%	12%
56.	8703	Car for Physically handicapped person	21%	18%
57.	8715	Baby carriages	27%	18%
58.	3926 90 99	Plastic Tarpaulin	19%	18%
59.	9403	Bamboo furniture	23%	18%

II. Subsequent GST rate changes for goods:

Relief given to the Middle Class in GST			
S.No.	Description of goods	GST Rate From	Present GST Rate
Food & Beverage			
1.	Desiccated Coconut	12%	5%
2.	Chocolates and food preparations containing cocoa	28%	18%
3.	Horlicks, Bournvita, Boost, Maltova	28%	18%
4.	Pasta, spaghetti, macaroni, noodles,	18%	12%
5.	Khakra and plain chapati / roti	12%	5%

6.	Namkeens other than those put up in unit container and branded	12%	5%
7.	Idli dosa batter	12%	5%
8.	Roasted Gram	12%	5%
9.	Mix edible preparations such as food flavouring material, Churna for pan, Custard powder	28%	18%
10.	Drinking water packed in 20 liters bottles	18%	12%
Household goods			
11.	Curry paste	18%	12%
12.	Chutney Powder	18%	5%
13.	Mehendi paste in cones	18%	5%
14.	Cosmetics and perfumes	28%	18%
15.	Detergents and Washing Powders	28%	18%
16.	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal	28%	18%
17.	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics and other articles of plastic	28%	18%
18.	Rubber bands	28%	12%
19.	Tableware, kitchenware, other household articles and toilet articles	28%/18%	12%
20.	Idols made of clay, wood or stone	28%	Nil/12%
21.	Statues, statuettes, pedestals and other articles of stone	28%	18%
22.	Doors, windows and their frames and thresholds for doors	28%	18%
23.	Razors and razor blades (including razor blade blanks in strips)	28%	18%
24.	Wet grinder with stone as a grinder	28%	12%
25.	Vacuum flasks and other vacuum vessels	28%	18%
26.	Brooms and brushes	5%	Nil
27.	Kitchen gas lighters	28%	18%
28.	Washing machines.	28%	18%
29.	Vacuum cleaners	28%	18%
30.	Domestic electrical appliances such as food grinders and mixers & food or vegetable juice extractor, shaver, hair clippers etc	28%	18%
31.	Storage water heaters and immersion heaters, hair dryers, hand dryers, electric smoothing irons etc	28%	18%
32.	Televisions upto the size of 68 cm	28%	18%

Educational			
33.	Poster Colour and Modelling paste for children amusement	28%	12%
Medical and health			
34.	Ayurvedic, Unani, Siddha, Homeopathy medicines, other than those bearing a brand name	12%	5%
35.	Sanitary Napkins	12%	Nil
Agriculture			
36.	Fertilizer	12%	5%
37.	Fertilizer grade Phosphoric acid	18%	12%
38.	Bamboo wood building joinery	18%	12%
39.	Drip irrigation system including laterals, sprinklers	18%	12%
Infrastructure / fuel/environment			
40.	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	28%	18%
41.	Sanitary ware	28%	18%
42.	Brass Kerosene Pressure Stove.	18%	12%
Miscellaneous			
43.	Articles of cutlery	28%	18%
44.	Bells, gongs	18%	12%
45.	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, hand bags etc.	28%	18%
46.	Hand bags and shopping bags, of cotton and jute	18%	12%
47.	Khadi fabric, sold through Khadi and Village industries' commission's outlets	5%	Nil
48.	Coir products	12%	5%
49.	Static Convertors (UPS)]	28%	18%
50.	Spectacle frames	18%	12%
51.	Wrist-watches, pocket-watches and other watches	28%	18%
52.	Other furniture [other than bamboo furniture]	28%	18%
53.	Mattresses	28%	18%
54.	Lamps and lighting fittings	28%	18%
55.	Festive, carnival or other entertainment articles	28%	18%
56.	Paints and varnishes (including enamels and lacquers)	28%	18%

57.	Glaziers' putty, grafting putty, resin cements	28%	18%
58.	Miscellaneous articles such as scent sprays and similar toilet sprays, powder-puffs and pads for the application of cosmetics or toilet preparations.	28%	18%