

**GST RATE SCHEDULE FOR CERTAIN GOODS**  
**[As per discussions in the GST Council Meeting held on 3<sup>rd</sup> June, 2017]**

S. No.	Chapter	0%	5%	12%	18%	28%
1.	7 (Edible vegetables, roots and tubers)  <b>For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.</b>	0713 Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name].	0713 Dried leguminous vegetables, shelled, whether or not skinned or split, put up in unit container and bearing a registered brand name.	-	-	-
2.	10 (Cereals)  <b>For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.</b>	-	All goods, put up in unit container and bearing a registered brand name, namely:  1. 1001 Wheat and meslin 2. 1002 Rye 3. 1003 Barley 4. 1004 Oats 5. 1005 Maize (corn) 6. 1006 Rice 7. 1007 Grain sorghum 8. 1008 Buckwheat, millet and canary seed; other	-	-	-

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			cereals such as Jawar, Bajra, Ragi]			
3.	11 (Products of milling industry; malt; starches; inulin; wheat gluten)  <b>For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.</b>	-	1. Flour [1101, 1102, 1105, 1106] Aata, maida, besan, etc., put up in unit container and bearing a registered brand name.	-	-	-
4.	14 (Vegetable plaiting materials; vegetable products, not elsewhere specified or included)  <b>For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.</b>	-	-	-	1. 1404 Bidi wrapper leaves [under reverse charge].	-

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5.	19 (Preparations of cereals, flour, starch or milk; pastrycooks' products)  <b>For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.</b>	-	-	-	1. Biscuits – Sweet biscuits [1905 31 00] and other biscuits [1905 90 20]	-
6.	24 (Tobacco and manufactured tobacco substitutes)  <b>For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.</b>	-	-	-	-	1. Biris
7.	36 (Explosives; pyrotechnic products; matches;	-	1. Handmade safety matches [3605 00 10], handmade matches mean "Matches, in or in	-	-	-

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	pyrophoric alloys; certain combustible preparations)  <b>For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.</b>		relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: - (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging.”			
8.	50 (Silk)	1. Silkworm laying, cocoon [5001] 2. Raw silk [5002] 3. Silk waste [5003]	1. Silk yarn [5004, 5005, 5006] 2. Woven fabrics of silk or silk waste [5007] [With no refund of ITC accumulation]	-	-	-
9.	51 (Wool, fine or coarse animal hair; horse	1. Wool, not carded or combed [5101]	1. Garnetted stock of wool or of fine or coarse	-	-	-

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	hair yarn and woven fabric)	2. Fine or coarse animal hair, not carded or combed [5102] 3. Waste of wool or of fine or coarse animal hair [5103]	animal hair, shoddy wool [5104] 2. Wool and fine or coarse animal hair, carded or combed [5105] 3. Yarn of wool or of animal hair [5106, 5107, 5108, 5109, 5110] 4. Fabrics of wool or of animal hair [5111, 5112, 5113] [With no refund of ITC accumulation]			
10.	52 (Cotton)	1. Gandhi Topi, 2. Khadi yarn	1. Cotton [5201, 5203] 2. Cotton waste [5202] 3. Cotton sewing thread [5204] 4. Cotton yarn, other than khadi yarn [5205, 5206, 5207] 3. Cotton fabrics [5208, 5209, 5210, 5211, 5212] [With no refund of ITC accumulation]	-	-	-

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11.	53 (Other vegetable textile fibres; paper yarn, woven fabrics of paper yarns)	1. Coconut, coir fibre [5305] 2. Jute fibres, raw or processed but not spun [5303]	1. All other vegetable fibres and yarns such as flax, true hemp, paper yarn, etc. [5301, 5302, 5303, 5305, 5306, 5307, 5308] 2. Fabrics of other vegetable textile fibres, paper yarn [5309, 5310, 5311] [With no refund of ITC accumulation]	-	-	-
12.	54 (Man-made filaments; strip the like of man-made textile materials)	-	1. Fabrics of manmade textile materials [5407, 5408] [With no refund of ITC accumulation]	-	1. Synthetic filament yarn such as nylon, polyester, acrylic, etc. [5402, 5404, 5406] 2. Artificial filament yarn such as viscose rayon, Cuprammonium, etc. [5403, 5405, 5406] 3. Sewing thread of manmade filaments [5401]	-
13.	55 (Manmade staple fibres)	-	1. Fabrics of manmade staple fibres [5512, 5513, 5514, 5515,	-	1. Synthetic or artificial filament tow [5501, 5502]	-

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			5516] [With no refund of ITC accumulation]		2. Synthetic or artificial staple fibres [5503, 5504, 5506, 5507] 3. Waste of manmade fibres [5505] 4. Sewing thread of manmade staple fibres [5508] 5. Yarn of manmade staple fibres [5509, 5510, 5511]	
14.	56 (Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof)	-	-	All goods  1. 5601 Wadding of textile materials and articles thereof; such as Absorbent cotton wool. 2. 5602 Felt, whether or not impregnated, coated, covered or laminated. 3. 5603 Nonwovens, whether or not impregnated, coated, covered or laminated. 4. 5604 <b>Rubber thread and cord</b> , textile covered; textile yarn,	-	-

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				<p>and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics.</p> <p>5. 5605 <b>Metallised yarn</b>, 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; such as Real zari thread (gold) and silver thread, combined with textile thread), <b>Imitation zari thread</b>.</p> <p>6. 5606 <b>Gimped yarn, and strip</b> and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock</p>		



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				<p>chenille yarn); loop wale-yarn.</p> <p>7. 5607 <b>Twine, cordage, ropes and cables</b>, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</p> <p>8. 5608 <b>Knotted netting of twine</b>, cordage or rope; made up fishing nets and other made up nets, of textile materials.</p> <p>9. 5609 <b>Articles of yarn</b>, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included.]</p>		
15.	57 (Carpets and other textile floor coverings)	-	-	<p>All goods</p> <p>1. 5701 Carpets and other textile floor coverings, <b>knotted</b>, whether or not made up.</p>	-	-

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				<p>2. 5702 Carpets and other textile floor coverings, <b>woven</b>, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.</p> <p>3. 5703 Carpets and other textile floor coverings, <b>tufted</b>, whether or not made up.</p> <p>4. 5704 Carpets and other textile floor coverings, of felt, <b>not tufted or flocked</b>, whether or not made up.</p> <p>5. 5705 Other carpets and other textile floor coverings, whether or not made up; such as <b>Mats and mattings including Bath Mats</b>, where cotton predominates by weight, of Handloom,</p>		

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				Cotton Rugs of handloom.]		
16.	58 (Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery)	-	1. <b>Embroidery or zari articles</b> , that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal, [5809, 5810]	All goods not specified elsewhere  1. 5801 <b>Woven pile fabrics</b> and chenille fabrics, other than fabrics of heading 5802 or 5806. 2. 5802 <b>Terry towelling</b> and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703. 3. 5803 <b>Gauze, other than narrow fabrics</b> of heading 5806. 4. 5804 <b>Tulles and other net fabrics</b> , not including woven, knitted or crocheted fabrics; lace in the	-	-

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				<p>piece, in strips or in motifs, other than fabrics of headings 6002 to 6006.</p> <p>5. 5805 <b>Hand-woven tapestries</b> 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.</p> <p>6. 5806 <b>Narrow woven fabrics</b>, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</p> <p>7. 5807 <b>Labels, badges and similar articles of textile materials</b>, in the piece, in strips or cut to shape or size, not embroidered.</p>		

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				<p>8. 5808 <b>Braids in the piece; ornamental trimmings</b> in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</p> <p>9. 5809 <b>Woven fabrics of metal thread</b> and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal].</p> <p>10. <b>5810 Embroidery in the piece, in strips or</b></p>		

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				<p><b>in motifs, Embroidered badges, motifs and the like</b> [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]</p> <p>11. 5811 <b>Quilted textile products</b> 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.</p>		
17.	59 (Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use)	-	-	<p>All goods</p> <p>1. 5901 <b>Textile fabrics coated with gum</b> or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth;</p>	-	-

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				<p>prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.</p> <p>2. 5902 <b>Tyre cord fabric of high tenacity yarn</b> of nylon or other polyamides, polyesters or viscose rayon.</p> <p>3. 5903 <b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.</b></p> <p>4. 5904 <b>Linoleum</b>, 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.</p> <p>5. 5905 <b>Textile wall coverings.</b></p> <p>6. 5906 <b>Rubberised textile fabrics, other</b></p>		

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				<p>than those of heading 5902.</p> <p>7. 5907 <b>Textile fabrics otherwise impregnated</b>, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</p> <p>8. 5908 <b>Textile wicks, woven</b>, 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.</p> <p>9. 5909 Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.</p> <p>10. <b>5910 Transmission or conveyor belts</b> or belting, of textile material, whether or</p>		



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				<p>not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.</p> <p>11. 5911 <b>Textile products and articles, for technical uses,</b> 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</p>		

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				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.		
18.	60 (Knitted or crocheted fabrics)	-	1. All goods [with no refund of ITC accumulation]	-	-	-

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S. No.	Chapter	0%	5%	12%	18%	28%
19.	61 (Articles of apparel and clothing accessories, knitted or crocheted)	-	2. All goods of sale value not exceeding Rs. 1000 per piece	1. All goods of sale value exceeding Rs. 1000 per piece	-	-
20.	62 (Articles of apparel and clothing accessories, not knitted or crocheted)	-	3. All goods of sale value not exceeding Rs. 1000 per piece	2. All goods of sale value exceeding Rs. 1000 per piece	-	-
21.	63 (Other made up textile articles, sets, worn clothing and worn textile articles; rags)	1. Indian National Flag	All goods of sale value not exceeding Rs. 1000 per piece 1. 6301 <b>Blankets and travelling rugs.</b> 2. 6302.10 <b>Bed linen, Knitted or crocheted,</b> Toilet linen and kitchen linen, of terry towelling or similar terry fabrics. 3. 6303 <b>Curtains</b> (including drapes) and interior blinds; curtain or bed valances. 4. 6304 <b>Other furnishing articles,</b> excluding those of heading 9404; such as Bedspreads,	All goods of sale value exceeding Rs. 1000 per piece 1. 6301 <b>Blankets and travelling rugs.</b> 2. 6302.10 <b>Bed linen, Knitted or crocheted,</b> Toilet linen and kitchen linen, of terry towelling or similar terry fabrics. 3. 6303 <b>Curtains</b> (including drapes) and interior blinds; curtain or bed valances. 4. 6304 <b>Other furnishing articles,</b> excluding those of heading 9404; such as Bedspreads,	-	-

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			<p>Counterpanes, Napkins, Pillow case and pillow slip, Table cloth and table cover, Towels, other than terry towel, Mosquito nets, Cushion covers</p> <p>5. 6305 <b>Sacks and bags</b>, of a kind used for the packing of goods.</p> <p>6. 6306 <b>Tarpaulins, awnings</b> and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</p> <p>7. 6307 <b>Other made up articles, including dress patterns</b>; such as Floor-cloths, dish-cloths, dusters and similar cleaning cloths, Life-jackets and Life-belts, Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table</p>	<p>Counterpanes, Napkins, Pillow case and pillow slip, Table cloth and table cover, Towels, other than terry towel, Mosquito nets, Cushion covers</p> <p>5. 6305 <b>Sacks and bags</b>, of a kind used for the packing of goods.</p> <p>6. 6306 <b>Tarpaulins, awnings</b> and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</p> <p>7. 6307 <b>Other made up articles, including dress patterns</b>; such as Floor-cloths, dish-cloths, dusters and similar cleaning cloths, Life-jackets and Life-belts, Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries,</p>		

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			<p>cloths or serviettes, or similar textile articles, put up in packings for retail sale.</p> <p>8. 6309 <b>Worn clothing</b> and other worn articles.</p> <p>9. 6310 <b>Used or new rags, scrap twine, cordage,</b> rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</p>	<p>embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.</p> <p>8. 6309 <b>Worn clothing</b> and other worn articles.</p> <p>9. 6310 <b>Used or new rags, scrap twine, cordage,</b> rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</p>		
22.	64 (Footwear gaiters and the like; parts of such articles)	-	<p>1. Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.</p>	-	<p>All goods not specified elsewhere</p> <p>1. 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,</p>	-

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					plugging or similar processes. 2. 6402 Other footwear with outer soles and uppers of rubber or plastics. 3. 6403 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. 4. 6404 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. 5. 6405 Other footwear. 6. 6406 Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel	

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					cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
23.	71 (Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin)	<p>1. All goods of Chapter 71 [other than rough diamond (7102)] will attract 3%.</p> <p>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.</p> <p>7102 Diamonds, whether or not worked, but not mounted or set [other than rough diamonds].</p> <p>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 transport.</p> <p>7104 Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; Ungraded synthetic or reconstructed precious stones, temporarily strung for convenience of transport.</p> <p>7105 Dust and powder of natural or synthetic precious or semi - precious stones.</p> <p>7106 Silver (including silver plated with gold or platinum), unwrought or in semi - manufactured forms, or in powder form.</p> <p>7107 Base metals clad with silver, not further worked than semi – manufactured.</p> <p>7108 Gold (including gold plated with platinum) unwrought or in semi - manufactured forms, or in powder form.</p> <p>7109 Base metals or silver, clad with gold, not further worked than semi – manufactured.</p> <p>7110 Platinum, unwrought or in semi - manufactured form, or in powder form.</p> <p>7111 Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</p> <p>7112 Waste and scrap of precious metals, of metal clad with precious metal.</p> <p>7113 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</p> <p>7114 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</p> <p>7115 Other articles of precious metal or of metal clad with precious metal.</p> <p>7116 Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or re-constructed).</p> <p>7117 Imitation jewellery.</p>				

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		7118 Coins.				
		2. Rough diamond [7102] will attract 0.25%.				
24.	84 (Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof)  <b>For GST rates on other goods falling under this Chapter, the Rate Schedule put on website on 18.05.2017 may please be seen.</b>	-	1. 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 [8437]	1. Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. [8432] 2. Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 [8433] 3. Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry	-	-



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				incubators and brooders [8436]		
25.	Any Chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey	Puja samagri namely,- (i) lobhan, (ii) mishri, (iii) batasha (iv) bura	-	-	-

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		[proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika				
26.	Any Chapter [Supplies to Canteen Stores Department (CSD)]	1. 50% concession from applicable GST rate on supplies to Canteen Stores Department [with no concession from Compensation Cess], which will be refunded to the CSD [under section 55 of the CGST/SGST Act]. 2. Exemption from GST on supplies [sales] made by CSD to Unit Run Canteens and on supplies [sales] made by CSD or Unit Run Canteens to final consumer.				