

The 21st meeting of GST Council was held on 9th September, 2017 at Hyderabad and the GST Council has taken cognizance of EPCH representation and has recommended a decrease in GST rates on the following handicraft Items:

HSN	Description	Present GST Rate	Recommended GST rate
6912	Idols made of clay	28%	NIL
44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	28%	12%
4419	Table and kitchenware etc. of wood	18%	12%
9404	Cotton quilts	18%	5% on cotton quilts not exceeding Rs.1000 per piece, 12% on cotton quilts exceeding 1000 per piece
9601	Worked corals, other than articles of coral	28%	5%
9603	Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles.	5%	NIL
4601, 4602	Grass, leaf and reed and fibre products, including mats, pouches, wallets	12%	5%
4823	Paper Mache articles	18%	5%
68	Stone inlay work	28%	12%
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.	28%	12%
6911	Tableware, kitchenware, other household articles and toilet articles of porcelain or china [including small accessories bathroom or sanitary fittings such as soap dishes, sponge baskets, toothbrush holders, towel hooks and toilet paper holders]	18%	12%
6912	Tableware, kitchenware, other household articles and toilet articles other than of porcelain or china [including small accessories bathroom or sanitary fittings such as soap dishes, sponge baskets, toothbrush holders, towel hooks and toilet paper holders].	28%	12%
6913	Statues and other ornamental articles	28%	12%
8306	All goods, including bells, gongs and the like, non-electric, of base metal;	18%	12%

	statuettes and other ornaments of base metal including metal bidriware; photograph, picture or similar frames, of base metal; mirrors of base metal,		
9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials (including articles obtained by moulding)]; articles of coral	28%	12%

The Indigenous handmade musical instruments attract Nil GST.