

LATEST CHANGES IN THE GST RATES OF VARIOUS GOODS

The Central Government has amended the GST rates of various goods as per the recommendations made by the GST Council in the 21st meeting held on 9th September, 2017. The Government have exempted certain goods apart from other rate adjustments. The same has been notified vide *Notification No. 27/2017-CGST (Rate)* and *Notification No. 28/2017-CGST (Rate)*, dated 22.09.2017.

1. Changes in 1 to 10th Chapter

S.No.	Description of goods	HSN Code	Rate before amendment	Rate after amendment
1.	Walnuts, whether or not shelled	0802	12%	5%
2.	Dried Tamarind	0813	12%	5%

2. Changes in 21 to 30th Chapter

S.No.	Description of goods	HSN Code	Rate before amendment	Rate after amendment
1.	Roasted Gram	2106	12%	5%
2.	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled Cake	2305, 2306	NIL	5%
3.	Idli/ dosa batter	2106	18%	12%
4.	Custard Powder	2106	28%	18%
5.	Cotton Seed oil cake	2306	5%	NIL

3. Changes in 31 to 40th Chapter

S.No.	Description of goods	HSN Code	Rate before amendment	Rate after amendment
1.	Dhoop batti, lobhan, dhoop, sambhrani	3307 4100	12%	5%
2.	Rubber Bands	4016	28%	12%
3.	Medical grade sterile disposable gloves, Plastic raincoats	3926	28%	18%
4.	Rice rubber rolls for paddy de-husking machine	4016	28%	18%

4. Changes in 41 to 50th Chapter

<u>S.No.</u>	Description of goods	HSN Code	Rate before amendment	Rate after amendment
1.	Grass, leaf or reed or fibre products, including mats, pouches, wallets	4601, 4602	12%	5%
2.	Paper mache articles	4823	18%	5%
3.	Duty Credit Scrips	4907	12%	5%
4.	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	44, 68, 83	28%	12%
5.	Tableware and Kitchenware of wood	4419	18%	12%

5. Changes in 51 to 60th Chapter

<u>S.No.</u>	Description of goods	HSN Code	Rate before amendment	Rate after amendment
1.	Corduroy fabric	5801	12%	5%
2.	Saree fall	5808	12%	5%
3.	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/ outlets	50 to 55	5%	NIL

6. Changes in 61 to 70th Chapter

<u>S.No.</u>	Description of goods	HSN Code	Rate before amendment	Rate after amendment
1.	Textile Caps	6501	18%	12%
2.	Stone Inlay Work	68	28%	12%
3.	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	6802	28%	12%
4.	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	6909	28%	12%

5.	Tableware, kitchenware, other household articles and toilet articles, of porcelain or China	6911	18%	12%
6.	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	6912	18%	12%
7.	Statues and other ornamental articles	6913	28%	12%
8.	Idols made of clay	69	28%	NIL

7. Changes in 71 to 80th Chapter

S.No.	Description of goods	HSN Code	Rate before amendment	Rate after amendment
1.	Industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds	7102	3%	0.25%

8. Changes in 81 to 90th Chapter

S.No.	Description of goods	HSN Code	Rate before amendment	Rate after amendment
1.	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	8306	18%	12%
2.	Nozzles for drip irrigation equipment or nozzles for sprinklers	8424	18%	12%
3.	Computer monitors between 17 to 20 inches	8528	28%	18%
4.	Charkha for hand spinning of yarns	8445	18%	NIL

9. Changes in 91 to 98th Chapter:

S.No.	Description of goods	HSN Code	Rate before amendment	Rate after amendment
1.	Cotton quilts of sale value not exceeding Rs.100 per piece	9404	18%	5%
2.	Worked corals other than articles of coral	9601	28%	5%
3.	Brooms consisting of twigs or other vegetable materials bound together, with or without handles	9603	5%	NIL
4.	Rosaries, prayer beads or Hawan samagri	Any chapter	18%	5%
5.	Cotton quilts of sale value exceeding Rs.1000 per piece	9404	18%	12%
6.	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)	9601	28%	12%
7.	Kitchen Gas Lighters	9613	28%	18%
8.	Muddhas made of Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	9603	18%	NIL
