

Rates of GST on Items in CPI

S. No.	Main Heading As per CPI	Sub-Heading	Item Details with Tariff Head		GST Rate	VAT
			Tariff Head	Item Description		
1	Food and Beverages	Cereals and Products	1001 to 1008 1101 to 1102 10 & 1001 to 1008 1101 & 1102	Major cereals and products – Cereals - [other than those put up in unit container and bearing a registered brand name] (b) Cereal flour [other than those put up in unit container and bearing a registered brand name]. (c) All goods i.e. cereals, put up in unit container and bearing a registered brand name (d) Cereal flour put up in unit container and bearing a registered brand name.	NIL NIL 5% 5%	Peddy, Rice and Wheat @ 5% Flour @ 5.25% Other coarse Grain Taxfree
2		Meat and Fish	0201 to 0210	(a) Meat - [other than frozen and put up in unit container] (b) Meat - frozen and put up in unit containers	NIL 12%	NIL 5.25%
3				(a) Fish, Prawn - Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 (b) Fish - Fish, frozen, excluding fish fillets and other fish meat of heading 0304	NIL 5%	NIL 5.25%
4		Egg	0407 0408	(a) Egg - Birds' eggs, in shell, fresh, preserved or cooked (b) Egg - 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	NIL 5%	NIL 13.125%
5		Milk and Products	0401 0403 0406 0401 0402 0403 0406 0405 0402 91 10, 0402 99 20	(a) Liquid Milk - Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk (b) Curd; Lassi; Butter milk (c) Chena or paneer, other than put up in unit containers and bearing a registered brand name; (d) Ultra High Temperature (UHT) milk (e) Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk] (f) Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa (g) Cheese (h) Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads (i) Condensed milk	NIL NIL NIL 5% 5% 5% 12% 12% 18%	NIL NIL 13.125% 5.25% 13.125% 5.25%
6		Oils and Fats	1507-1518 1506	(a) Oils – Soyabean, Ground Nuts, Olive, Coconut, Palm, Sun Flower, Oil and their fraction (b) Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	5% 12%	5.25% 13.125%
7		Fruits	0801 to 0810, 0814 0812	(a) Fresh Fruits (b) 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	NIL 6%	NIL 13.125%

			0804	(c) Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried	12%	5.25%
8			0801 0802 0802 08 0806 0802 2008	(a) Dry Fruits - Cashew nuts, whether or not shelled or peeled (b) Dried areca nuts, whether or not shelled or peeled (c) Dried chestnuts (singhada), whether or not shelled or peeled (d) Dried makhana, whether or not shelled or peeled Grapes, dried, and raisins (e) Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]	5% 12% 12%	13.125% 13.125% 13.125% 13.125%
9		Vegetables	0701 to 0714 0710 2001	(a) Fresh Vegetables (b) Vegetables (uncooked or cooked by steaming or boiling in water), frozen (c) Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	NIL 5% 12%	NIL 5.25%
10			1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	(a) Vegetables products - Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]		5.25%
11		Pulses and products	0713 0713	(a) Pulses - Dried leguminous vegetables, shelled, whether or not skinned or split. (Not put up in unit container and bearing a registered brand name) (b) Dried leguminous vegetables, shelled, whether or not skinned or split [put up in unit container and bearing a registered brand name]	NIL 5%	NIL NIL
12			1106 2106	(a) Pulse Product - Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 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 those put up in unit container and bearing a registered brand name] (b) Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi	NIL 12%	5% 5%
13		Sugar and confectionery	1701 or 1702 1701	(a) Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery (b) Sugar - Beet sugar, cane sugar, khandsari sugar	NIL 5%	NIL NIL
14			1704 1704 1905 [other than 1905 32 11, 1905 90 40]	(a) Confectionery - Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha] (b) Chewing gum / bubble gum and white chocolate, not containing cocoa (c) All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]	18% 28% 18%	13.125% 13.125% 13.125%
15			2105 00 00	Ice-cream - Ice cream and other edible ice, whether or not containing cocoa	18%	13.125%
16		Spices	0904 to 0910 [other than 0910 11 10, 0910 30 10]	(a) Spices - Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices	5%	5.25%
17		Prepared		Prepared Tea and Coffee , Prepared Meals and Snacks	12%	13.125%

		Meals, Snacks, Sweets etc.		(a) Heading 9963 (Accommodation, food and beverage services) Non-Air Conditioned (b) Heading 9963 (Accommodation, food and beverage services) Air Conditioned (c) Heading 9963 (Accommodation, food and beverage services) Air Conditioned and serving alcoholic drinks	18% 18%	13.125% 13.125%
18				Sweets	5%	5.25%
19		Beverages				
20			2202 90 90	(a) Mineral water and other Beverages - Other non-alcoholic beverages	28%	13.125%
21	Clothing and Footwear	Clothing	61 62 61 62	(a) Textile (b) Readymade garments – Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece © Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece (d) Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece (e) Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece	5% 5% 5% 12% 12%	NIL 5.25% 5.25% 5.25% 5.25%
22			9997	Tailoring and Laundry services - Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified). Having Aggregate turnover more than Rs. 20 Lakh	18%	
23		Footwear	64 6405	(a) Footwear - 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. (b) Other footwear	5% 18%	NIL 13.125%
24	Fuel and light	Fuel and light		Electricity	NIL	NIL
25			2711 12 00, 2711 13 00, 2710 19 00 2710	Liquid Fuel - 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, Kerosene PDS	5% 5%	NIL NIL
26			2711	Gas Fuel - 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]	18%	13.125%
27			2701 to 2705	Solid Fuel - Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5%	5.25%
28	Miscellaneous	House hold goods and services	9403	Furniture and furnishing - Other furniture [other than bamboo furniture] and parts thereof	28%	13.125%
29			9404	Bedding- Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with	28%	13.125%

				springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered		
30			7321	Household appliances - Stoves [other than kerosene stove and LPG 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	28%	13.125%
31			7323 7418 7615	Household utensils and crockery - Table, kitchen or other household articles	12%	5.25%
32			9998	Household services - Domestic services	18%	
33		Health	9993	(A) Health - Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	NIL	
			9993	(B) Human health and social care services	18%	
34		Transport and Communication	8702	(a) Transport Vehicles and Parts - Motor vehicles for the transport of ten or more persons, including the drive	28%	13.125%
			8703	(b) 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 Cars for physically handicapped persons]	28%	13.125%
			8708	(c) Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	28%	13.125%
35				Fuel for Transport	VAT	VAT
36			9964	Transport services - (i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach. Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service	5%	
			9964	(ii) Transport of passengers, with or without accompanied belongings by- (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Provided that credit of input tax charged on goods or services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	5%	
			9964	(iii) Passenger transport services other than (i), (ii) (iii), (iv), (v) and (vi) above. (with input tax)	18%	
37			8517	Communication devices – (a) Telephones for cellular networks or for other wireless networks	12%	5.25% upto Rs. 10,000/-
			8517	(b) Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	18%	13.125% above Rs. 10,000/-
38			9984	Communication services – Telecommunications, broadcasting and information supply services	18%	
39	Recreation Services		9996	Recreation Services - (a) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	18%	30%
			9996	(b) Services by way of admission to entertainment events or access to amusement facilities including	28%	30%

				exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like.		
40		Education	4901 4903 4905	Educational Items – (a) Slate pencils and chalk sticks Slate (b) Printed books, including Braille books (c) Children's picture, drawing or colouring books (d) Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	NIL NIL NIL	NIL NIL NIL
41			9992 9992 9992	Education Services - Services provided - (a) by an educational institution to its students, faculty and staff; (b) to an educational institution, by way of,- (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory; (iii) security or cleaning or housekeeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary: Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent. (b) Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: - (a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management; (b) fellow programme in Management; (c) five year integrated programme in Management. (c) Education services.	NIL NIL 18%	
42		Personal Care and effects	3303 3304 3305 [other than 3305 9011, 3305 9019]	(a) Perfumes and toilet waters (b) 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] (c) All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]	28% 28% 28%	13.125% 13.125% 13.125%
43		Personal Care Services			18%	
44	Pan, Tobacco and Intoxicant	Pan, Tobacco and Intoxicant		Pan, Tobacco and Cigarettes	28% + Cess	Bidi, Pan 13.125% Cigarette 21%
45	Housing	Housing	Heading 9963 or Heading 9972	House Rent/Leasing - Services by way of renting of residential dwelling for use as residence	NIL	