

**RECOMMENDATIONS FOR CHANGES IN GST/IGST RATE AND  
CLARIFICATIONS IN RESPECT OF GST RATE ON CERTAIN GOODS**

**[As per discussions in the 23<sup>rd</sup> GST Council Meeting held on 10<sup>th</sup> November, 2017]**

These decisions of the GST Council are being communicated for general information, and will be given effect to through Gazette notifications / circulars which only shall have the force of law.

**A. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 28% TO 18%**

<b>S. No.</b>	<b>Chapter/ Heading/ Sub- heading/ Tariff item</b>	<b>Description</b>
1.	1704	Chewing gum / bubble gum and white chocolate, not containing cocoa [17041000, 17049090]
2.	1804	Cocoa butter, fat and oil
3.	1805	Cocoa powder, not containing added sugar or sweetening matter
4.	1806	Chocolates and other food preparations containing cocoa
5.	1901 90 [other than 1901 10, 1901 20 00]	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]
6.	1905 32	Waffles and wafers coated with chocolate or containing chocolate
7.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
8.	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan [ other than pan masala].
9.	2202 90 90	Other non-alcoholic beverages
10.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
11.	2516 12 00	Granite, other than blocks
12.	2710	Avgas
13.	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings
14.	3303	Perfumes and toilet waters

15.	3304	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]
16.	3305	Preparations for use on the hair [other than Hair oil].
17.	3306 [other than 3306 10 10, 3306 10 20]	Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste form (tooth powder or toothpaste)]
18.	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning , agarbattis, lobhan, dhoop batti, dhoop, sambhrani]
19.	3401 30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
20.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401
21.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
22.	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404
23.	3602	Prepared explosives, other than propellant powders; such as Industrial explosives
24.	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
25.	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters
26.	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils
27.	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades

28.	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
29.	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
30.	3820	Anti-freezing preparations and prepared de-icing fluids
31.	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics
32.	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics
33.	3926 [other than 3926 40 11, 3926 90 10]	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads, plastic tarpaulins, medical grade sterile disposable gloves, plastic rain coats]
34.	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]
35.	4016 [other than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber (other than erasers and <b>rubber bands</b> )
36.	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
37.	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
38.	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than school satchels and bags other than of leather or composition leather, toilet cases, hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, vanity bags, handbags of other materials excluding wicker work or basket work]
39.	4203	Articles of apparel and clothing accessories, of leather or of composition leather
40.	4205	Other articles of leather or of composition leather
41.	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
42.	4303	Articles of apparel, clothing accessories and other articles of furskin
43.	4304	Articles of artificial fur
44.	4410	Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards

45.	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
46.	4412	Plywood, veneered panels and similar laminated wood
47.	4413	Densified wood, in blocks, plates, strips, or profile shapes
48.	4414	Wooden frames for paintings, photographs, mirrors or similar objects
49.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
50.	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
51.	4814	Wall paper and similar wall coverings; window transparencies of paper
52.	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit
53.	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
54.	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
55.	6801	Setts, curbstones and flagstones, of natural stone (except slate)
56.	6802	All goods of marble and granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figure of animal, bowls, vases, cups, cachou, boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage etc., other ornamental goods essentially of stones;]
57.	6803	Worked slate and articles of slate or of agglomerated slate
58.	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
59.	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
60.	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
61.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering
62.	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
63.	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
64.	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
65.	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or

		included [other than fly ash bricks, fly ash blocks and fly ash aggregate with 90% or more fly ash content]
66.	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths
67.	6904	Ceramic flooring blocks, support or filler tiles and the like
68.	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
69.	6906	Ceramic pipes, conduits, guttering and pipe fittings
70.	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
71.	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture
72.	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
73.	6914	Other ceramic articles
74.	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
75.	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
76.	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
77.	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
78.	7007	Safety glass, consisting of toughened (tempered) or laminated glass
79.	7008	Multiple-walled insulating units of glass
80.	7009	Glass mirrors, whether or not framed, including rear-view mirrors
81.	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like
82.	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
83.	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms
84.	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]
85.	7321	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
86.	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel

87.	7324	Sanitary ware and parts thereof of iron and steel
88.	7418	All goods other than utensils i.e. sanitary ware and parts thereof of copper
89.	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00
90.	7610 10 00	Doors, windows and their frames and thresholds for doors
91.	7615	All goods other than utensils i.e. sanitary ware and parts thereof
92.	8212	Razors and razor blades (including razor blade blanks in strips)
93.	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]
94.	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
95.	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
96.	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
97.	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405
98.	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]
99.	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters
100.	8419	Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semi-conductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]; <b>parts [8419 90]</b>
101.	8423	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds
102.	8424	Fire extinguishers
103.	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
104.	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)

105.	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
106.	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers
107.	8443	Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle
108.	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines]
109.	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines
110.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter
111.	8479	Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]
112.	8483	Crank shafts for sewing machine; bearing housings, incorporating ball or roller bearings, bearing housings, not incorporating ball or roller bearing; gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws;
113.	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals
114.	8504	Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]
115.	8506	Primary cells and primary batteries
116.	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
117.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
118.	8517	ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]
119.	8518	Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]
120.	8519	Sound recording or reproducing apparatus
121.	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521

122.	8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.
123.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
124.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
125.	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
126.	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
127.	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530
128.	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables
129.	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517
130.	8539	Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]
131.	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber]
132.	8545	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)
133.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material
134.	9004	Goggles including goggles for corrective vision.
135.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
136.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
137.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
138.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers



139.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
140.	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
141.	9012	Microscopes other than optical microscopes; diffraction apparatus
142.	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
143.	9014	Direction finding compasses; other navigational instruments and appliances
144.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
145.	9016	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights
146.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like
147.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
148.	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
149.	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
150.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
151.	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)
152.	9107	Time switches with clock or watch movement or with synchronous motor
153.	9108	Watch movements, complete and assembled
154.	9110	Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements
155.	9111	Watch cases and parts thereof
156.	9112	Cases for other than clocks, and parts thereof
157.	9113	Watch straps, watch bands and watch bracelets, and parts thereof
158.	9114	Other watch parts
159.	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
160.	9202	Other string musical instruments (for example, guitars, violins, harps)

161.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
162.	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
163.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
164.	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
165.	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds
166.	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof
167.	9403	Other furniture [other than furniture wholly made of bamboo or cane] and parts thereof
168.	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
169.	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
170.	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
171.	9506	Articles and equipment for general physical exercise, gymnastics, athletics
172.	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]
173.	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin
174.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
175.	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks
176.	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner
177.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing

**B. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 28% TO 12%**

<b>S. No.</b>	<b>Chapter/ Heading/ Sub-heading/ Tariff item</b>	<b>Description</b>
1.	8509	Wet grinder consisting of stone as a grinder
2.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles

**C. GOODS RECOMMENDED TO BE RETAINED AT 28% GST RATE:**

<b>S. No</b>	<b>Chapter/ Heading/ Sub-heading/ Tariff item</b>	<b>Description</b>
1.	1703	Molasses
2.	2106 90 20	Pan masala
3.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
4.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
5.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
6.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]
7.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
8.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
9.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
10.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
11.	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like

12.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres; and of a kind used on aircraft]
13.	4012	Retreaded or used tyres and flaps
14.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]
15.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
16.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
17.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]
18.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
19.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
20.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
21.	8450	Household or laundry-type washing machines, including machines which both wash and dry
22.	8483	Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)
23.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)
24.	8508	Vacuum cleaners
25.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder ]
26.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
27.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
28.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
29.	8525	Digital cameras and video cameras recorders [other than CCTV]

30.	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 20 inches and set top box for television]
31.	8701	Road tractor for semi-trailers of engine capacity exceeding 1800 CC.
32.	8702	Motor vehicles for the transport of ten or more persons, including the driver
33.	8703	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]
34.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
35.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
36.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
37.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
38.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
39.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
40.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
41.	8714	Parts and accessories of vehicles of headings 8711 and 8713
42.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
43.	8802	Aircrafts for personal use
44.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
45.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
46.	9504	Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]
47.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
48.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
49.	9804	All dutiable articles intended for personal use

50.	Any Chapter	Lottery-Authorised by State Governments
-----	-------------	---

**D. CHANGE RECOMMENDED IN GST RATES ON CERTAIN GOODS:**

S. No.	Chapter/ Heading/ Sub- heading/ Tariff item	Description	Present GST Rate	GST Rate Recommended
1.	0202/0203/02 04/0205/0206 /0207/0208/0 209/0210/ 0504	(1) All goods [except fresh or chilled], put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the subject to the conditions as in the Foot Note  (2)All goods [except fresh or chilled], other than (1) above.	12%	5%
			12%/5%	Nil
2.	0303/0304/03 05/0306/0307 /0308	All goods [except fresh or chilled], other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the subject to the conditions as in the Foot Note	5%	Nil
3.	0402 91 10, 0402 99 20	Condensed milk	18%	12%.
4.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen other than those put up in unit container and,	5%	Nil

		(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the Foot Note		
5.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, <b>dried</b> , whether or not sliced or in the form of pellets	5%	Nil
6.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, <b>frozen</b> , other than those put up in unit container whether or not sliced or in the form of pellets. and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the Foot Note	5%	Nil
7.	08	Dried makhana, whether or not shelled or peeled other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the Foot Note	5%	Nil
8.	0801	Desiccated Coconut	12%	5%
9.	1105	1. Flour of potatoes put up in unit container and, -	18%	5%

		<p>(a) bearing a registered brand name; or</p> <p>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available (other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily), subject to the conditions as in the Foot Note</p> <p>2. Meals, powder, flakes, granules and pallets of potatoes <b>other</b> than those put up in unit container and, -</p> <p>(a) bearing a registered brand name; or</p> <p>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available (other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily), subject to the conditions as in the Foot Note</p>	18%	Nil
10.	1106 10 10	Guar meal	5%	Nil
11.	1203	Copra other than of seed quality	5%	5%
12.	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets	5%	Nil
13.	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	Coconut shell, un-worked.	5%	Nil
14.	1701	Khandsari sugar	5%	Nil
15.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, <b>sugar cubes</b> other those which attract are at 5% or Nil GST.	18%	12%
16.	1704	Puffed Rice Chikki, Peanut Chikki, Sesame Chikki til chikki, til patti, til revdi, sugar makhana, gajak, groundnut sweets Khaja, Khajuli, Anarsa, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana	18%	5%
17.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or	18%	12%



		otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared		
18.	2102	Other single cell micro-organisms, dead (but not including vaccines of heading 3002)	18%	12 %
19.	2103 90 10	Curry paste	18%	12%
20.	2103 90 30	Mayonnaise and salad dressings	18%	12%
21.	2103 90 40	Mixed, condiments and mixed seasoning	18%	12%
22.	2106	Idli, dosa batter	12%	5%
23.	2106 90 91	Diabetic foods	18%	12%
24.	2106 90 99	Chutney Powder	18%	5%
25.	2503 00 10	Sulphur recovered as by-product in refining of crude oil	18%	5%
26.	26	Uranium Ore Concentrate	5%	Nil
27.	2621	Fly ash	18%	5%
28.	2804 40 10	Medicinal grade oxygen	18%	12%
29.	3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid [(other than Fountain pen ink and Ball pen ink)]	18%	12%
30.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	12%	5%
31.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	12%	5%
32.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	12%	5%
33.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	12%	5%
34.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the	12%	5%

		manufacture of leather articles; leather dust, powder and flour		
35.	4202 22 20	Hand bags and shopping bags, of cotton	18%	12%
36.	4202 22 30	Hand bags and shopping bags, of jute	18%	12%
37.	5201	Raw Cotton, supplied by agriculturist to a registered person – to issue notification under 9(3) of the CGST/SGST Acts to prescribe that tax on such supplies is to be paid by the recipient under reverse Charge	5%	5% (under reverse charge)
38.	5607	a) Coir, cordage and ropes b) Jute Twine	12%	5%
39.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	12%	5% With no refund of unutilised input tax credit
40.	5609	Products of coir	12%	5%
41.	5806	Narrow Woven Fabrics including Newar Cotton	12%	5% With no refund of unutilised input tax credit
42.	6309	Worn clothing and other worn articles; rags	5%/ 12% depending on sale value	5%
43.	6505	Hats (knitted /crocheted) or made up from lace or other textile fabrics.	18%	12%
44.	6815	(a) Fly ash bricks (b) Fly ash aggregate with 90% or more fly ash content.	12% 18%	5% 5%
45.	7113	Bangles of lac / shellac	3%	Nil
46.	8432	Parts [falling under heading 8432] of agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers falling under 8432	18%	12%
47.	8433	Parts [falling under heading 8433] of 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 falling under	18%	12%

		heading 8433 [other than machinery of heading 8437]		
48.	8452	Parts [falling under heading 8452] of Sewing machines falling under heading 8452	18%	12%
49.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	18%	12%
50.	9021	Orthopaedic appliances, including crutches, surgical belts and trusses	5%	5%
51.	9403	Furniture wholly made of bamboo or cane	18%	12%
52.	9507	Fishing hooks	12%	5%
53.	40, 84, 94	Specified parts of aircraft, namely, a) aircraft engines [84071000, 8411]; b) aircraft tyres [40113000]; c) aircraft seats [94011000]	18% / 28%	5%
54.	Any Chapter	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) Accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Proto-types, the CIF value of which does not exceed Rs. 50000 in a financial year for import by Public funded research institution or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital [Subject to specified conditions]	18%/28%	5%

**Foot Note:**

- (i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.
- (ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some

person using such name or mark with or without any indication of the identity of that person.

- (b) The phrase “registered brand name” means, -
- (A) a brand registered as **on** the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;
  - (B) a brand registered as **on** the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957);
  - (C) a brand registered as **on** the 15th May 2017 or thereafter under any law for the time being in force in any other country.
- (iii) For foregoing an actionable claim or enforceable right on a brand name, -
- (a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of Central tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and
  - (b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.

E. **CHANGES IN IGST RATE RECOMMENDED ON CERTAIN GOODS:**

S. No	Chapter/ Heading/ Sub- heading/ Tariff item	Description	Present IGST Rate	IGST Rate Recommended
1.	0402	Skimmed milk powder, or concentrated milk [To extend the benefit of notification No. 30/2017-Integrated Tax (Rate) dated 22 <sup>nd</sup> September, 2017 applicable in relation to milk distributed through dairy co-operatives to milk distributed through companies registered under the companies Act.]	Exempt from IGST, subject to certain conditions, under notification No. 30/2017-Integrated Tax (Rate) dated 22 <sup>nd</sup> September, 2017	Nil [On inter-state supply]
2.	30	Imported Lifesaving Medicines for personal use supplied free of cost by overseas supplier, subject to conditions that: i. Drugs and medicines are supplied free of cost for free, for personal use, ii. Certification by the DGHS of Centre or State [or an equivalent officer of the State] that these medicines are lifesaving; and iii. <b>Other specified conditions to ensure that the proposed exemption reaches to intended patients]</b>	12/5%	Nil [On import]
3.	Any chapter	All goods, vessels, ships, rigs [other than motor vehicles] etc. imported under lease, subject to condition that IGST is paid on such lease amount. At present, exemption is available for i. Imported aircrafts and aircraft engines under lease; ii. Imported goods for temporary period under lease; iii. Imported Oils rigs and associated goods under lease	Applicable IGST rate	Nil [On import]

4.	All goods	ATA Carnet System  Expanding the scope of exemption from IGST, so as to extend the exemption to: i. professional equipment by accredited press persons who visit India for covering national / international events ii. equipment for broadcasting of events (sound and television) iii. goods imported for sports purposes and iv. testing, measurement and calibration equipment. subject to existing condition of re-export of these goods within specified period and other condition.	Temporary import is exempt	Nil [ On import]
5.	Any chapter	Specified goods, including rifles, pistols, bows, imported by a sports person of outstanding eminence, subject to specified condition	12%,18%, 28%	Nil [On imports]

**F. Modification in definition/ clarification in respect of changes in GST/IGST rates on goods**

S. No	Chapter/ Heading/ Sub-heading/ Tariff item	Description	Present GST Rate	Modification/clarification Recommended
1.	7, 10, 11	Cereals, pulses, flours a) Food grains, pulses and flours put up in unit containers and bearing a registered brand name or a brand name on which an actionable claim or enforceable right in court of law is available attract 5% rate. b) For this purpose, registered brand name means brand names registered as on 15 <sup>th</sup> May 2017, irrespective of	Branded - 5% Unbranded -Nil	a) The Council has recommended following modification: i. Brand name will include 'brand name registered as on 15 <sup>th</sup> May 2017 or thereafter, irrespective of whether or not the brand is subsequently deregistered. ii. Similar changes in other clauses of the definition.

		whether or not the brand is subsequently deregistered.		b) To clarify that the condition of foregoing actionable claim of enforceable right [to be eligible for exemption] for being eligible to Nil GST rate applies to any brand [as defined in Notification], <b>whether registered or not.</b>
2.	50, 51, 52, 53, 54, 55, 5801, 60	Textile fabrics	5%/12%	As regards <b>export of fabrics</b> - to clarify that the manufacturer of such fabrics will be eligible for refund of unutilized input tax credit of GST paid on inputs [other than capital goods] in respect of fabrics manufactured and exported by him.
3.	6913	Terracotta idol figurines of the Gora Dev (tribal horse God)	Nil	Nil [To clarify that terracotta idols, being also idols of clay, are eligible for Nil GST rate].
4.	84 or 85	E-waste	5%	5% To change the definition of e-waste, so as to restrict the 5% concessional GST rate only to electrical and electronic equipment, listed in Schedule I of the E-Waste (Management) Rules, whole or in part <b>if discarded as waste by the consumer or bulk consumer</b>
5.	89	Rigs, tools and spares, and all goods on wheels [like cranes], removed from <b>one State to other State</b>	No supply	To include these goods in within the purview of the Circular 1/1/2017-IGST dated 07.07.17, by suitably modifying / reissuing the said Circular.
6.	9002	Intraocular Lens	12%	12% a) Change in classification from 9002 to 9021] b) For the past period clarification to be issued stating that for the period upto this change intra

				ocular lenses were eligible for 12% GST rate [under section 11(3) of the CGST/SGST Act].
--	--	--	--	--

\*\*\*\*\*