

Synopsis of effective rate of indirect taxes on key commodities in current and GST regime

Sr. No	HSN Chapter	Description of Goods	GST Rate	Effective Rate (Excise + VAT)
1	4	Milk & Cream	0%	0.00%
2	4	Milk & Cream (Concentrated or Sweetened)	5%	0.00%
3	4	Butter	12%	5.00%
4	4	Ghee	12%	5.00%
5	4	Paneer (non Branded)	0%	5.00%
6	4	Paneer (Branded)	5%	5.00%
7	4	Curd	0%	0.00%
8	4	Yoghurt	5%	5.00%
9	4	Natural Honey (non containarised)	0%	5.00%
10	4	Natural Honey (containarised & Branded)	5%	5.00%
11	7	Vegetables like Potatoes	0%	0.00%
12	7	Frozen or preserved Vegetables like Potatoes	5%	5.00%
13	8	Fresh Fruits	0%	0.00%
14	8	Frozen or preserved Fruits	5%	5.00%
15	8	Dry Fruits (Fresh)	0%	0.00%
16	8	Dry Fruits (Dried)	12%	5.00%
17	9	Raw Coffee Beans	0%	5.00%
18	9	Tea Leaves	0%	5%+
19	9	Coffee	5%	5.00%
20	9	Tea	5%	5%+
21	10	Raw Wheat, Rice	0%	0.00%
22	10 - 11	Wheat, Rice (Branded and packed)	5%	0.00%
23	17	Jaggery (Gur)	0%	12.50%
24	17	Sugar	5%	6.00%
25	17	Refined Sugar	18%	18.13%
26	17	White Chocolate	28%	29.38%
27	18	Cocoa Beans	5%	18.13%
28	18	Cocoa Paste	5%	18.13%
29	18	Cocoa Butter	28%	18.13%
30	18	Chocolates	28%	18.13%
31	19	Mamra	0%	12.50%
32	19	Papad	0%	0.00%
33	19	Bread (all types)	0%	0.00%
34	19	Waffles and wafers (Non Chocolate)	18%	18.13%
35	19	Waffles and wafers (Chocolate)	28%	18.13%
36	19	Pasteries and Cakes	18%	11.30%
37	19	Biscuits	Pending	11.30%
38	20	Unfermented fruit and vegetable Juices	12%	11.30%
39	20	Fermented fruit and vegetable Juices	18%	11.30%
40	21	Ice Cream	18%	21.90%
41	22	Water	0%	0.00%
42	22	Mineral Water	18%	29.38%

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43	22	Aerated Water - added sweeteners ***	40%	39.15%
44	25	Common Salt	0%	0.00%
45	25	Salt other than Common Salt	5%	15.00%
46	25	Marble and Granite Blocks	12%	15.00%
47	25/ 68	Marble and Granite (Cut)	28%	29.38%
48	25	Cement	28%	15%+
49	27	Kerosene (PDS)	5%	5.00%
50	27	Kerosene (Non PDS)	18%	42.50%
51	27	LPG (Domestic)	5%	0.00%
52	27	LPG (Commercial)	18%	31.10%
53	38	Ready Mix Concrete	18%	21.90%
54	39	Printed Polyfilms coated with LDPE	18%	18.13%
55	27	Bitumen	18%	19.70%
56	40	Tyres	28%	29.38%
57	47	Paper Waste	12%	11.30%
58	48	Coated Paper	18%	18.13%
59	48	Wallpaper	28%	18.13%
60	49	News Papers	0%	5.00%
61	49	Printed Books	0%	0.00%
62	49	Childrens Drawing books	12%	5.00%
63	50 to 63	Textiles	Pending	0.00%
62	64	Footwear (Unbranded)	Pending	18.13%
63	64	Footwear (Branded)	Pending	29.38%
64	64	Footwear- Leather (Branded or otherwise)	Pending	29.38%
65	65	Helmets	18%	18.13%
66	66	Umbrellas	12%	11.30%
67	68	Bricks (Sandlime or Flyash)	12%	18.13%
68	68	Ceramic Tiles	28%	29.38%
69	68	Marble and Granite (Cut)	28%	29.38%
70	69	Building bricks (normal)	5%	11.30%
71	71	Precious Metal	Pending	13.63%
72	72	Iron and Steel (All goods)	18%	18.13%
	73	Articles of Iron and Steel		
73		- Utensils	12%	11.30%
74		- Non electric domestic appliances	28%	18.13%
75	74	Copper Utensils	12%	11.30%
76	74	Copper Wires	18%	18.13%
	76	Aluminum Products		0.00%
77		- Utensils	12%	11.30%
78		- Wires	18%	18.13%
79		- Foil	28%	18.13%
80		- Section	18%	29.38%
81		- Doors and Windows	28%	29.38%
82		- Aluminium Foils (Whether printed or Not)	28%	18.13%
	84	Machinery and Parts thereof		

Sr. No	HSN Chapter	Description of Goods	GST Rate	Effective Rate (Excise + VAT)
83		- Handloom Machinery	0%	18.13%
84		- Renewable Energy devices	5%	18.13%
85		- Dairy and Milking Machines	12%	18.13%
86		- Nuclear Reactors & Machinery	18%	18.13%
87		- Chocolate Making machine	18%	18.13%
88		- Textile Machineries	18%	18.13%
89		- Filter Press	18%	18.13%
90		- Glass line Reactors	28%	18.13%
91		- Refrigerators & freezing equipment	28%	29.38%
90		- Weighing Machinery (Electronic)	28%	18.13%
91		- Weighing Machinery (Manual)	28%	12.50%
92		- Weighing Machinery (Remote Display Box)	28%	29.38%
93		- Excavators	28%	18.13%
94		- Xerox Machines	28%	29.38%
95	85	Mobiles and Telephones	12%	29.38%
96	85	Cameras - Image	28%	18.13%
97	85	Cameras - Video	28%	29.38%
98	85	Televisions	28%	29.38%
	87	Vehicles		
99		- Tractors	12%	18.13%
100		- Electrically operated vehicles	12%	18.13%
101		- Cars for Handicap persons	18%	15.00%
102		- Refrigerated Motor Vehicles	18%	29.38%
103		- Motorcycles (< 350 cc engine)	28%	29.38%
104		- Motorcycles (> 350 cc engine)	31%	29.38%
105		- Hybrid Motorcycles (> 1500 cc)	43%	29.38%
106		- Cars for more then 10 passengers	28%	46.05%
107		- Vehicles for Transportation of Goods including dumper tipper	28%	29.38%
108		- Petrol Cars below 4 m and 1200 cc ***	29%	45.04%
109		- Diesel Cars below 4 m and 1500 cc ***	31%	46.77%
110		- Cars above 4 mtrs length ***	43%	55.39%
111		- Aircraft for personal use ***	31%	29.38%
112		- Yacht ***	31%	18.13%
113	96	Baby Daipers	12%	11.30%
114	96	Adult Daipers	12%	6.00%
115	96	Sanitary Napkins	12%	6.00%