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Pencil sharperners underwent rate cut at the 49th GST Council meeting too. Below, we elaborate on the current structure of GST on stationery items.GST Rate on Stationery Items and HSN CodesThe applicability of GST on stationery in India differs across stationery items. Moreover, the 47th GST Council raises the GST rates on some stationery items, such as pencil sharpeners, paper knives, knives with cutting blades, printing, writing, or drawing ink, paper for aseptic packing, and drawing and marking out instruments, from 12% to 18%. Whereas, the pencil sharpeners saw a rate cut later on at the 49th GST Council meeting held on 18th February 2023 from 18% to 12%, restoring the original rate.While most stationery items, including pens and paper, fall under chapter 96 of the HSN code, some exceptions exist. Slates, slate pencils, and chalk sticks are exempt from GST.Below, we tabulate the applicable rates of GST on stationery items listed under chapter 96 after the changes made by the 47th GST Council meeting went into effect, along with their HSN codes.ProductGST Rate HSN CodeSlate pencils and chalk sticksNIL9609SlatesNIL9610 00 00Slate pencils and chalk sticksNIL9609Postage or revenue stamps, first-day covers, stamp-postmarks, postal stationery (stamped paper), whether or not used, other than those under heading 49075%9704Pencils (including propelling or sliding pencils), drawing charcoals, crayons, pastels, and tailor’s chalk12%9608, 9609Brushes, prepared knots and tufts for brush making, paint pads, and rollers (excluding brushes, which are made by tying together of twigs or vegetable materials, irrespective of whether or not they have handles)18%9603 [Except 9603 10 00]Ballpoint pens, felt-tipped, and other porous-tipped pens, fountain pens, stylograph pens, markers, and other pens, pens, pencils and other similar holders, duplicating stylos, parts like caps and clips of the preceding articles, excluding those under heading 960918%9608Boards, with writing or drawing surface, framed or otherwise18%9610 00 00Typewriter/similar ribbons, utilised for giving impressions, irrespective of whether on spools or in cartridges and ink-pads, with or without a box, inked or otherwise.18%9612Monopods, tripods, bipods, and similar articles18%9620 00 00Date, numbering, or sealing stamps, and the like (including printing or embossing label devices), designed for operating in hand, hand-operated composing sticks, and hand printing sets which hold such composing sticks18%9611In addition to chapter 96, some of the paper-based stationery products are listed under HSN code chapter 48 and 49, and attract different GST rates.Moreover, the 47th GST Council meeting removed the exemption granted to a few printed stationery items, namely maps and hydrographic or other types of closely-related charts, including wall maps, atlases, topographical plans, and globes. These printed stationery items will now attract a GST rate of 12%. The applicable rates of GST on stationery items, which are paper-based, and their HSN Codes, after the recent changes, are listed below.ProductGST Rate HSN CodeUncoated paper and paperboard, which are used for various graphing purposes, writing, printing, and non-perforated punch tape paper and punch cards, in the form of rolls or square or rectangular sheets, of any size (excluding paper that falls under heading 4801 or 4803), and hand-made paper and paperboard12%4802Uncoated kraft paper and paperboard, whether in rolls or sheets, (excluding those under heading 4802 or 4803)12%4804Other uncoated paperboard and paper, whether in sheets or rolls, without being processed or worked upon except in the ways specified in the Note 3 given in Chapter 4812%4805Greaseproof papers12%4806 20 00Glassine papers12%4806 40 10Composite paperboard and paper, which is made by sticking together layers with an adhesive), not surface-coated or impregnated, internally reinforced or otherwise, in rolls or sheets12%4807Paper and paperboard, corrugated (glued or otherwise), creped, crinkled, embossed, or perforated, in rolls orsheets (excluding those under heading 4803)12%4808Paper and paperboard, coated with China clay or kaolin or other inorganic substances, with a binder or otherwise, surface-coloured or otherwise, surface-decorated, or printed, in rolls or rectangular or square sheets of any size12%4810Boxes, wallets, pouches, and writing compendiums, which are made of paperboard or paper, and which contain a miscellany of paper stationery12%4817 30Exercise book, graph book, and laboratory notebooks12%4820Tracing papers, vegetable parchment, and other varnished translucent or transparent papers, whether rolled or in sheets (excluding greaseproof and glassine paper)18%4806 [Except 4806 20 00, 4806 40 10]Carbon paper, self-copy paper, and all other transfer or copying papers, even including impregnated or coated paper used for offset plates and duplicator stencils), printed or otherwise, in rolls or sheets18%4809Paperboard, paper, webs of cellulose fibres, and cellulose wadding, whether surface-coloured, coated, covered, impregnated, printed, or surface-decorated in rolls, rectangular or square sheets, of any size (excluding those under 4803, 4809, and 4810)18%4811Carbon paper, self-copy paper, and other copying/transfer papers (excluding those under heading 4809), duplicator stencils and offset plates, of paper, boxed or otherwise18%4816Postcards, envelopes, letter cards, and correspondence cards, of paper or paperboard (other than those covered under HSN 4817 30, including writing blocks)18%4817[Excluding 4817 30]Cartons, bags, cases, boxes, and other such containers made of paper, paperboard, cellulose wadding or webs of cellulose fibres, letter trays,box files, used in offices, shops or the like18%4819Registers, order books, letter pads, account books, receipt books, memorandum pads, diaries, blotting- pads, interleaved carbon sets, file covers, binders (loose-leaf or other), manifold business forms, folders, and book covers18%4820Printed maps, globes, hydrographic charts, wall maps, atlases, and topographical plans 12%4905Some stationery items and pens, which are made of metal, are classified under HSN code chapter 83. The applicable rates of GST on stationery items, which are metal-based, and their HSN Codes are enumerated below.ProductGST Rate HSN CodePaper trays, filing cabinets, card-index cabinets, paper rests, office-stamp stands, pen trays, and base metal-based office or desk equipment, excluding office furniture.18% 8304Fittings for looseleaf binders or files, paper clips, letter corners and clips, indexing tags, and staples in strips of base metal18% 8305Nameplates, sign plates, address, and similar plates, and numbers, letters, and other symbols made of base metal.18% 8310pencil sharpening machines18%*8475*To be reduced to 12% based on decision at the 49th GST Council meeting, yet to be notified.GST Rates on Printing Services Printing goods are covered under the HSC Code chapters 48 and 49. However, the printing services constitute a part of chapter 99, ‘Manufacturing services on physical inputs (goods) owned by others.’ We itemise the applicable GST rates on printing services below.ProductGST Rate HSN CodeJob work done in the context of printing of books, including Braille books, periodicals, newspapers, journals, and other goods that fall under Chapters 48 and 49, and which are either exempt from IGST or attract 5% levy5% 9988Services as in job in the context of printing of the goods which fall under Chapters 49 or 48 and attract a 12% IGST 12% 9988Services in the form of treatment or process on goods of another person, related to another person, in relation to printing of journals, books, Braille books, newspapers, and all goods falling under Chapter 48 or 49, which are either exempt from IGST or attract 5% levy5% 9988Services related to the treatment or process on goods of another person corresponding to the printing of all the goods that fall under Chapters 49 or 48, and attract a 12% IGST 12%9988Publishing, printing, and reproduction services18%9989Please note, as per the latest Authority for Advance Rulings (AAR) passed for PKS Centre for Learning, the printing of stationery items, including question papers, pass certificates, admit cards, and ID cards on a contract basis for a school board, are exempt under the GST regime. However, printing answer booklets will attract a GST levy of 12%.Know more about the rulings on GST applicability on printing answer booklets here.ITC on Stationery Items Under GSTInput tax credit (ITC) can be claimed on the supply of stationery items under GST, provided these goods are supplied for the furtherance of business. Additionally, these goods and services should not form a part of the negative list. Finally, the total cost of stationery items at the corporate/office level should be proportionately allocated to all divisions.The 47th GST Council meeting has raised the GST on stationery items, which is bound to worsen the retail inflation even more. Many manufacturers believe that the hike of GST on stationery items in India could cause retail prices to rise by another 4-6%, disproportionately impacting low-income households.FAQs related to GST on stationeryWhat are the GST rates for printing & stationery? The printing and stationery GST rates differ as per their classification. Generally, GST on stationery items and printing services is 12% and 18% respectively. For a detailed explanation of GST on stationery items, please refer to the tables above.How much is GST on a notebook?The applicable GST rate on a notebook is 12%.What is the GST rate for a pencil? The applicable GST rate on a pencil is 12%. However, slate pencils are exempt from GST. Stationery products, from humble pencils to sophisticated office equipment, are essential for both individuals and businesses. However, understanding the Goods and Services Tax (GST) implications on these items can be complex. This guide provides a clear overview of GST rates, classifications, and other relevant aspects of stationery products. In India, the Goods and Services Tax (GST) on stationery items ranges from 5% to 18%. The applicable GST rate depends on the product’s type, material, and usage. Items commonly used in schools, offices, and homes are covered under these rates, with HSN (Harmonized System of Nomenclature) codes determining specific tax brackets. Below is a breakdown of the GST rates and their corresponding HSN codes for various stationery products: Slate Pencils and Chalk Sticks 9609 NIL Slates 9610 00 00 NIL Postage or Revenue Stamps, First-Day Covers, Postal Stationery (Stamped Paper) 9704 5% Pencils & Crayons 9609 12% Pens & Ballpoint Pens 9608 18% Staplers & Staples 8205 18% Erasers 4016 18% Adhesive Tapes 3919 18% Calculators 8470 18% GST Rates for Paper-Based Stationery Products Paper-based stationery items, commonly used in schools, offices, and homes, are now subject to a GST rate ranging from 12% to 18%. The 47th GST Council meeting removed the previous exemption for certain printed items, including maps, globes, and similar charts, which were previously exempt. Exercise books 4820 12% Notebooks and similar products Envelopes and letter cards 4817 18% Made from paper or paperboard Paper registers and diaries 4820 12% For record-keeping or note-taking Printed books 4901 Exempt Including textbooks, storybooks, etc. GST Rate for Stationery Products Made of Metal Metal-based stationery items, commonly used in offices, are subject to an 18% GST rate. This higher rate reflects the durability and specialized manufacturing processes of these products. Staplers and staples 8305 18% Used for binding papers Paper clips, clamps, and similar 8305 18% For organizing and securing documents Pencil sharpeners 8214 18% Typically made of metal, for sharpening pencils GST Rates for Printing Services Job work related to printing 9988 18% Includes all types of printing on stationery Printing of paper-based stationery 9989 18% Printing of notebooks, diaries, etc. Printing on metal-based stationery 9989 18% Printing on metal clips, tags, etc. Please note that according to the latest ruling by the Authority for Advance Rulings (AAR) for PKS Centre for Learning, the printing of stationery items like question papers, pass certificates, admit cards, and ID cards on a contract basis for a school board is exempt from GST. However, printing answer booklets is subject to a 12% GST levy. Input Tax Credit (ITC) for Stationery Businesses purchasing stationery for operational use are eligible to claim Input Tax Credit (ITC) under GST, provided the items are used in the course of business. The conditions for claiming ITC include: The business must possess a tax invoice or debit note issued by the supplier. The goods/services must have been received by the business. The business must have filed the relevant GST returns. The supplier must have paid the tax charged on the supply to the government. By fulfilling these criteria, businesses can reduce their GST liability by claiming ITC on the GST paid for stationery purchases. Related Reads: GST Impact on Stationery Businesses Price Changes Post-GST Implementation The introduction of GST has streamlined the tax structure for stationery items, leading to a clearer understanding of tax obligations. However, it has also resulted in price changes for certain products, especially those with higher GST rates. Effect on Small Businesses and Retailers Small businesses and retailers in the stationery sector have had to adjust their pricing strategies to accommodate the new GST rates. The ability to claim ITC has been beneficial, but the need for compliance and regular filings has added to the administrative burden. Conclusion Understanding the GST rates on stationery items and their HSN codes is crucial for businesses involved in the sale and purchase of these products. Proper knowledge ensures compliance with tax regulations and helps in availing Input Tax Credit where applicable. Related Read: GST on Online Gaming Frequently Asked Questions 1. What is the GST rate for printing and stationery items? The GST rate for printing services related to stationery items is 18%. The rate for stationery products varies, with paper-based items generally attracting 12% GST. 2. What is the GST on a notebook? Notebooks fall under the paper-based stationery category and attract a GST rate of 12%. 3. What is the HSN code for stationery material? The HSN code for general stationery items, like paper-based products, is 4820. For metal-based items, it is 8305. 4. Is there a difference in GST rates for stationery purchased for personal use and business use? No, GST rates are uniform regardless of whether stationery is purchased for personal or business use. 5. Are there different GST rates for pens and paper? Yes, pens are generally taxed at 18% under HSN code 9608, while paper-based stationery items like notebooks are taxed at 12% under HSN code 4820. 6. Do handmade or specialty pens and paper have a different GST rate? Handmade or specialty pens and paper may attract different GST rates depending on their classification. Typically, handmade items are taxed at 12%, while regular pens are taxed at 18%. 7. Can educational institutions claim GST input credit on stationery? Educational institutions can claim Input Tax Credit (ITC) on stationery purchases if they are registered under GST and the items are used in the course of their business or services. InstaPDF » Government » New GST Rate List 2025 GST legislation has been in place since 1 July 2017. It was the biggest tax-related reform the country has seen, and it has eliminated a lot of cascading taxes that were levied previously. GST Rate List PDF 2025 can be downloaded from the link given at the bottom of this page. The GST Council met under the Chairmanship of Union Finance & Corporate Affairs Minister Smt Nirmala Sitharaman and in this meeting has decided to reduce the GST rates on the specified items being used in Covid-19 relief and management till 30th September 2021. Latest GST Rates List Tax Rates Products 0% Milk Kajal 0% Eggs Educations Services 0% Curd Health Services 0% Lassi Children’s Drawing & Colouring Books 0% Unpacked Foodgrains Unbranded Atta 0% Unpacked Paneer Unbranded Maida 0% Gur Besan 0% Unbranded Natural Honey Prasad 0% Fresh Vegetables Palmyra Jaggery 0% Salt Phool Bhari Jhadoo 5% Sugar Packed Paneer 5% Tea Coal 5% Edible Oils Raisin 5% Domestic LPG Roasted Coffee Beans 5% PDS Kerosene Skimmed Milk Powder 5% Cashew Nuts Footwear (< Rs.500) 5% Milk Food for Babies Apparels (< Rs.1000) 5% Fabric Coir Mats, Matting & Floor Covering 5% Spices Agarbatti 5% Coal Mishti/Mithai (Indian Sweets) 5% Life-saving drugs Coffee (except instant) 12% Butter Computers 12% Ghee Processed food 12% Almonds Mobiles 12% Fruit Juice Preparations of Vegetables, Fruits, Nuts or other parts of Plants including Pickle Murabba, Chutney, Jam, Jelly 12% Packed Coconut Water Umbrella 18% Hair Oil Capital goods 18% Toothpaste Industrial Intermediaries 18% Soap Ice-cream 18% Pasta Toiletries 18% Corn Flakes Computers 18% Soups Printers 28% Small cars (+1% or 3% cess) High-end motorcycles (+15% cess) 28% Consumer durables such as AC and fridge Beedis are NOT included here 28% Luxury & sin items like BMWs, cigarettes and aerated drinks (+15% cess) Revised GST Rate List S. No. Description Existing Rate New Rate 1. Printing, writing or drawing ink 12% 18% 2. Knives with cutting blades, Paper knives, Pencil sharpeners and blades, therefor, Spoons, forks, ladles, skimmers, cake-servers etc., 12% 18% 3. Power-driven pumps primary designed for handling water such as centrifugal pumps, deep tube-well turbine pumps , submersible pumps, Bicycle pumps, 12% 18% 4 Machines for cleaning, sorting or grading, seed, grain pulses, Machinery used in milling industry or for the working of cereals etc., Pawan Chakki that is Air Based Atta Chakki, Wet grinder. 5% 18% 5. Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce and its part ,, Milking machines and dairy machinery. 12% 18% 6. LED Lamps, lights and fixture, their metal printed circuits board, 12% 18% 7. Drawing and Marking out instruments. 12% 18% 8. Solar Water Heater and System. 5% 12% 9. Prepared/ finished leather/chamois /composition leathers, 5% 12% 10. Refund of accumulated ITC not to be allowed on following goods: (i). Edible oils, (ii). Coal. —– —- GST Rates on the Supply of Services S.No. Description Existing Rate New Rate 1. Services supplied by the foreman to chit fund. 12% 18% 2. Job work in relation to the processing of hides, skins and leather 5% 12% 3. Job work in relation to the manufacturing of leather goods and footwear. 5% 12% 4. Job work in relation to the manufacturing of clay bricks. 5% 12% 5. Works contract for roads, bridges, railways, metro, effluent treatment plant, crematorium etc., 12% 18% 6. Works contract supplied to Central and State Government, Local authorities for historical monuments, canals, pipelines, plants for water supply, educational institutions, hospitals etc., & sub-contractor thereof 12% 18% 7. Works contract supplied to Central and State Government, Union territories and Local authorities involving predominantly earthwork and sub-contract thereof 5% 12% New GST Rate List Description of goods or services Old Rate New Rate What’s costlier Cut and Polished diamonds 0.25% 1.50% Tetra Pack (Aseptic Packaging Paper) 12% 18% Tar (From coal, or coal gasification plants, or producer gas plants and coke oven plants) 5%/18% 18% What’s cheaper Import of tablets called Diethylcarbamazine (DEC) free of cost for National Filariasis Elimination Programme (IGST) 5% Nil Import of particular defence items by private businesses or suppliers for end-consumption of Defence (IGST) Applicable rates Nil Ostomy Appliances 12% 5% Orthopedic appliances such as intraocular lens, artificial parts of the body, splints and other fracture appliances, other appliances which are worn or carried, or body implants, to compensate for a defect or disability 12% 5% Transport of goods and passengers by ropeways (with ITC of services) 18% 5% Renting of truck or goods carriage including the fuel cost 18% 12% *The rates will come into effect from 18th July 2022 subject to CBIC notification Pruning of GST exemptions Description of goods or services Old Rate New Rate Earlier fully exempted, now withdrawn Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed Nil 12% Cheques, lose or in book form Nil 18% Parts of goods of heading 8801 Nil 18% Air transportation of passengers to and from north-eastern states and Bagdogra now restricted to economy class Nil Condition added Transportation by rail or a vessel of railway equipment and material, storage or warehousing of commodities attracting tax such as copra, nuts, spices, jaggery, cotton, etc, fumigation in a warehouse of agri produce, services by RBI, IRDA, SEBI, FSSAI, and GSTN, renting of residential dwelling to GST-registered businesses, and services by the cord blood banks for preserving stem cells Nil Applicable rate Room rent (excluding ICU) exceeding Rs.5,000 per patient day taxed without ITC Nil 5% Common bio-medical waste treatment facilities for treating or disposing biomedical waste shall be taxed with availability of ITC, like CETPs Nil 12% Hotel accommodation priced up to Rs.1,000 per day Nil 12% Training or coaching in recreational activities on arts or culture, or sports other than by individuals Nil Applicable rate Earlier partially exempted, now withdrawn Petroleum/ Coal bed methane 5% 12% e-Waste 5% 18% Scientific and technical instruments to public funded research institutes 5% Applicable rate *The rates will come into effect from 18th July 2022 subject to CBIC notification Correction of Inverted Tax Structure Description of goods or services Old Rate New Rate Solar water heaters and systems 5% 12% Prepared or finished leather or chamois leather or composition leathers 5% 12% Job work for processing of hides, skins, leather, making of leather products including footwear, and clay brick manufacturing 5% 12% Earthwork works contracts and sub-contracts to the Central and state governments, Union Territories and local authorities 5% 12% Pawan Chakki being air-based atta chakki, wet grinder, cleaning, sorting or grading machines for seeds and grain pulses, and milling machines or cereal making machines, etc; 5% 18% Ink for drawing, printing, and writing 12% 18% Knives with paper knives, cutting blades, pencil sharpeners and its blades, skimmers, cake-servers, spoons, forks, ladles, etc 12% 18% Centrifugal pumps, submersible pumps deep tube-well turbine pumps, bicycle pumps that are power-driven mainly for handling water 12% 18% Milking machines and dairy machinery, cleaning, sorting or grading machines and its parts for eggs, fruit or other agri produce 12% 18% Lights and fixture, LED lamps, their metal printed circuits board 12% 18% Marking out and drawing instruments 12% 18% Services by foreman to chit fund 12% 18% Works contract for railways, metro, roads, bridges, effluent treatment plant, crematorium, etc. 12% 18% Works contract and sub-contract to the Central and state governments, local authorities for canals, dams, pipelines, plants for water supply, historical monuments, educational institutions, hospitals, etc 12% 18% Refund of accumulated ITC for edible oils and coal is disallowed. GST Rate List Change at 49th GST Council Meeting Item description Before After Rab/Liquid jaggery* 18% Nil (sold lose) / 5% (sold labelled/pre-packaged) Pencil sharpeners* 18% 12% Certain tracking devices fixed on durable containers^ Applicable rate Nil Coal rejects supplied to the washeries* Applicable cess rate Exempted from cess Authority, board or a body set up by the Central Government or State Government including National Testing Agency (NTA) for conduct of entrance examination* Applicable rate Exempted GST 45th GST Council Meeting – GST Rate List Items Before After Import of expensive life-saving medicines such as Zolgensma, Viltepso or as recommended by a relevant government department for personal use 12% Nil Waste unintentionally generated during the fish meal production, except for Fish Oil Applicable rate Nil from 1st July 2017 to 30th September 2019 IGST on the goods sold at the Indo-Bangladesh border haats Applicable rate Nil Transport of goods by vessel and air from India to outside India extended up to 30th September 2022 Nil Nil Granting of National Permit to goods carriages on a fee payment 18% Nil Skill training programmes where the state/central government funds expenditure equal to or more than 75% 18% Nil Services on AFC Women’s Asia Cup to be held in 2022 18% Nil ‘Keytruda’ drug for the treatment of cancer 12% 5% Biodiesel, sold to the oil marketing companies for blending it with diesel 12% 5% Fortified Rice Kernels for the Integrated Child Development Services Scheme, etc 18% 5% Retro fitment kits in vehicles for the disabled Applicable rate 5% Railway goods, locomotives, and parts under Chapter 86 12% 18% Pens 12% or 18% 18% Metal concentrates and ores 5% 18% Certain Renewable Energy Devices 5% 12% GST 44th GST Council Meeting – GST Rate List S. No. Description Present GST Rate GST Rate recommended by GST Council Medicines 1. Tocilizumab 5% Nil 2. Amphotericin B 5% Nil 3. Anti-Coagulants like Heparin 12% 5% 4. Remdesivir 12% 5% 5. Any other drug recommended by the Ministry of Health and Family Welfare (MoHFW) and Dept. of Pharma (DoP) for Covid treatment Applicable Rate 5% Oxygen, Oxygen generation equipment and related medical devices 1. Medical Grade Oxygen 12% 5% 2. Oxygen Concentrator/ Generator, including personal imports thereof 12% 5% 3. Ventilators 12% 5% 4. Ventilator masks / canula / helmet 12% 5% 5. BiPAP Machine 12% 5% 6. High flow nasal canula (HFNC) device 12% 5% Testing Kits and Machines 1. Covid Testing Kits 12% 5% 2. Specified Inflammatory Diagnostic Kits, namely D-Dimer, IL-6, Ferritin, and LDH 12% 5% Other Essentials Goods GST Rate Relief 1. Pulse Oximeters, incl personal imports thereof 12% 5% 2. Hand Sanitizer 18% 5% 3. Temperature check equipment 18% 5% 4. Gas/Electric/other furnaces for a crematorium, including their installation, etc. 18% 5% 5. Ambulances 28% 12% GST Tax Slab Rates List for Goods 5% GST Rate Spices, Frozen vegetables, Rusk, Fish fillet, Pizza bread, Sabudana, Tea, Baby milk food, Plain Chapati & Khakhra, Floor covering, Fertilizers, Footwear under ₹ 1,000, Apparels under ₹ 1,000, Real zari, Agarbatti, Pizza bread, Edible Oils, Skimmed milk, Medicines, Paper waste, Revenue stamps, Stent, Ethanol, Mehndi Paste, Insulin, Scrap of Glass, Velvet Fabric, Plastic waste, Post stamps, Stamp, Postmarks, Tamarind Kernel Powder, Plastic waste, Coir mats, Matting, First Day Covers, Braille Watches, Sliced mango, Domestic LPG 12% GST Rate Cakes, Drip Irrigation System, Photographers, Pack water bottle of 20 litre, Butter, Mechanical sprayers, Ghee, Almonds, Pouches, purses and Handbags, Fruits, Art, ware of iron, Boiled sugar confectionery, Packaged coconut water, Pickle, Mirrors, framed with Ornaments, Nuts, Bamboo wood building, Chutney, Apparel above ₹ 1,000, Jam, Bhujia, Notebooks, Frozen meat, Animal fat sausage, Packaged dry fruits, Cake servers, Packed Dry Fruits, Ladles, Forks, Mobile, Toothpowder, Non-AC Restaurants, State-run Lotteries, Work Contracts, Tongs, Fish knives, Jelly, Brass Kerosene Pressure Stove, Fertilizer – grade Phosphoric Acid, Playing Cards, Carom board, Chessboard, Skimmers, Spoons, Manmade Yarn, Sewing Thread of Manmade Staple Fibres, Murabba, Biodiesel and select biopesticides, Ludo, Exercise Books, Preparation of vegetables 18% GST Rate Washing Machine, Vacuum Cleaner, Pasta, Tyres, Biscuits, Vanity case, Pastries, Soups, Preserved Vegetables, Camera, Curry paste, Instant food mixes, Shampoo, Printers, Mixed condiments, Computers, Mixed Seasonings, CCTV, Hair Dryers, Electric transformer, Tissues, Steel products, Electrical transformer, Stationery items, Paint, Sheets, Kajal pencil sticks, Pumps, Sanitaryware, Binoculars, Varnishes, Speakers, Water Heaters, Fans, Goggles, Safety Glass, Circuits, Optical fibre, Hair Shavers, Windows, Fridge, Foliage, Door, Compressors, Multifunctional Printers, Telescope, Modelling Paste for Children, Branded Garments, Musical instruments and their parts, Razor and razor blades, Light fitting, Some parts of pumps, Glassware, TV, Aluminium Foil Furniture, Paddling Pools, Cigarette Filter Rods, Headgear, Mayonnaise, Steel Products, Electrical boards, panels and wires, Juicer Mixer, Power Banks with Lithium ion batteries, video games, carriage accessories for the disabled, small sport related items, Salad dressings, Footwear priced above ₹ 500, Washing Powder, Toiletries, Poster Colours, Large and medium cars (Second hand). SUVs, Swimming pools and padding pools, Woven and Non-woven bags 28% GST Rate Personal Aircraft, Sunscreen, Tobacco, Hair clippers, Bidis, Weighing machine ,Waffles plus wafers which are coated with chocolate, Wallpaper, ATM Vending Machine, Yachts, Motorcycles, Ceramic tiles, Dishwasher, Aerated Water, Pan Masala 39th GST Council meeting GST Rate List The following are the rate cuts announced at the 39th GST Council meeting: Item Old Rate New Rate Mobile phones and specified parts 12% 18% Handmade matches 5% 12% Other than handmade matches 18% 12% Aircraft MRO (Maintenance, Repair, Overhaul) services 18% 5% (with full ITC) Lotteries (State-owned) 12% 28% Lotteries (State-authorised) 28% 28% Woven and non-woven fabrics 12% 18% Sacks of Polythene and Polypropylene in nature 12% 18% GST Tax Rates on Goods GST legislation has a 4 tier tax structure for all goods. The proposed tax slabs are: 5%, 12%, 18% and 28%. GST Tax Rates on Services GST tax rates imposed on services have the same 4 tier tax structure as goods do, 5%, 12%, 18%, 28%. It is notable to mention that the government has exempted healthcare and educational services from attracting GST. You can download the GST Rates List PDF format using the link given below. RELATED PDF FILES Homepage / General / GST Rates in 2024 - Item Wise GST Rate List in PDF, GST Slabs GST Rates in 2024: List of Goods and Service Tax Rates, Slab & Revision, GST Rates in India 2024 (Item Wise GST Rate List in PDF). Download GST Rate Finder. Search GST Rate List in PDF Format and Excel Format with HSN Code List. Download GST Rates 2024 in PDF Format, We finally have the GST rates out and a near certainty of implementation with effect from 1st July, GST Item Wise list available in PDF format for Download. GST Tax Rate in India. GST Rates Finalised, GST Rate Slabs 5%, 12%, 18% & 28%. Combined GST rate is being discussed by the Government. Here you may check gst rates in india item wise in pdf format or gst tax rate list 2024 as approved by GST Council in various meetings. . For Example:- Rajesh, a dealer in Maharashtra sold goods to Anand in Maharashtra worth INR 10,000. The GST rate is 18% comprising of CGST rate of 9% and SGST rate of 9%, in such case the dealer collects INR 1800 and INR 900 will go to the central government and INR 900 will go to the Maharashtra government. Again, if Rajesh sells goods to dealer in Delhi worth INR 10,000, this being inter-state, the dealer will charge IGST at the rate of 18% and the amount collected INR 1800 will go the central government and will later be apportioned between the union and the states on the recommendation of the GST Council. GST Rate List with HSN Code List (All Items List), GST Rate Chart New Also Read: Neeraj Chopra Net Worth 2024: Gold Medal, Career, Income Covid-related essentials Present GST rate Revised GST rate Pulse oximeters 12% 5% Hand sanitisers 18% 5% Equipment to check body temperature 18% 5% Furnaces for cremation and their installation 18% 5% Ambulances 28% 12% GST rates on Covid medicines and tasting kits Covid-related medicines and testing kits Present GST rate Revised GST rate Testing kits 12% 5% Specified inflammatory diagnostic kits 12% 5% GST rates on oxygen and oxygen-related medical devices Oxygen and oxygen-related medical devices Present GST rate Revised GST rate Medical grade oxygen 12% 5% Oxygen concentrator or generator 12% 5% Ventilators 12% 5% Mak, canula, or helmet 12% 5% BiPAP machine 12% 5% High flow nasal canula device 12% 5% GST rates on Covid-related drugs Covid-related drugs Present GST rate Revised GST rate Tocilizumab 5% NIL Amphotericin B 5% NIL Heparin and other anti-coagulants 12% 5% Remdesevir 12% 5% Any other drugs recommended by ministry of health NA 5% GST Tax Slab Rates List for Goods 5% GST 12% GST 18% GST 28% GST Spices Cakes Washing Machine Personal Aircraft Frozen vegetables Drip Irrigation System Vacuum Cleaner Sunscreen Rusk Photographes Pasta Tobacco Fish fillet Pack water bottle of 20 litre Tyres Hair clippers Pizza bread Butter Biscuits Bidis Sabudana Mechanical sprayers Vanity case Weighing machine Tea Ghee Pastries Waffles plus wafers which are coated with chocolate Baby milk food Almonds Soups Wallpaper Plain Chapati & Khakhra Pouches, purses and Handbags Preserved Vegetables ATM Vending Machine Floor covering Fruits Camera Yachts Fertilizers Art ware of iron Curry paste Motorcycles Footwear under ₹ 1,000 Boiled sugar confectionery Instant food mixes Ceramic tiles Apparels under ₹ 1,000 Packaged coconut water Shampoo Dishwasher Real zari Pickle Printers Aerated Water Agarbatti Mirrors framed with Ornaments Mixed condiments Pan Masala Pizza bread Nuts Computers Edible Oils Bamboo wood building Mixed Seasonings Skimmed milk Chutney CCTV Medicines Apparel above ₹ 1,000 Hair Dryers Paper waste Jam Electric transformer Revenue stamps Bhujia Tissues Stent Notebooks Steel products Ethanol Frozen meat Electrical transformer Mehndi Paste Animal fat sausage Stationery items Insulin Packaged dry fruits Paint Scrap of Glass Cake servers Sheets Velvet Fabric Packed Dry Fruits Kajal pencil sticks Plastic waste Ladles Pumps Post stamps Forks Sanitaryware Stamp Postmarks Mobile Binoculars Tamarind Kernel Powder Tooth powder Varnishes Plastic waste Non-AC Restaurants Speakers Coir mats State-run Lotteries Water Heaters Matting Work Contracts Fans First Day Covers Tongs Goggles Braille Watches Fish knives Safety Glass Sliced mango Jelly Circuits Domestic LPG Brass Kerosene Pressure Stove Optical fibre Fertilizer – grade Phosphoric Acid Hair Shavers Playing Cards Windows Carom board Fridge Chess board Follage Skimmers Door Spoons Compressors Manmade Yarn Multi functional Printers Sewing Thread of Manmade Staple Fibres Telescope Murabba Modelling Paste for Children Biodiesel and select biopesticides Branded Garments Ludo Musical instruments and their parts Razor and razor blades Exercise Books Light fitting Preparation of vegetables Some parts of pumps Glassware TV Aluminium Foil Furniture Paddling Pools Cigarette Filter Rods Headgear Mayonnaise Steel Products Electrical boards, panels and wires Juicer Mixer Power Banks with Lithium ion batteries, video games, carriage accessories for disabled, small sport related items. Salad dressings Footwear priced above ₹ 500 Washing Powder Toiletries Poster Colours Large and medium cars (Second hand). SUVs Swimming pools and padding pools Woven and Non-woven bags GST Rates on Goods Chapter Wise If you want to know more about the GST rates, please check the below table. Also Read: CA Final IDT Latest Notes, Amendments, Updates For May 2018 Name of Chapter GST Rates Chapter 1 Live Animals, Bovine & Poultry Chapter 2 Meat & Edible Offal of Animals Chapter 3 Fish Meat & Fillets Chapter 4 Eggs, Honey & Milk Products Chapter 5 Non Edible Animal Products Chapter 6 Live Trees & Plants Chapter 7 Vegetables Chapter 8 Fruits & Dry Fruits Chapter 9 Tea, Coffee & Spices Chapter 10 Edible Grains Chapter 11 Milling Industry Products Chapter 12 Oil Seeds, Fruit & Part of Plants Chapter 13 Gums, Resins, Vegetable SAP & Extracts Chapter 14 Vegetable Material & Products Chapter 15 Fats, Oils & Waxes their Fractions Chapter 16 Preserved/Prepared Food Items Chapter 17 Sugar, Jaggery, Honey & bubble Gums Chapter 18 Chocolate & Cocoa Products Chapter 19 Pizza, Cake, Bread, Pasta & Waffles Chapter 20 Edible Plants – Fruits, Nuts & Juices Chapter 21 Tea & Coffee Extract & Essence Chapter 22 Water – Mineral & Aerated Chapter 23 Flours, Meals & Pellets Chapter 24 Tobacco, Stemmed & Stripped Chapter 25 Salts & Sands Chapter 26 Mineral Ores & Slags Chapter 27 Fossil Fuels – Coal & Petroleum Chapter 28 Gases & Non Metals Chapter 29 Hydrocarbons – Cyclic & Acyclic Chapter 30 Drugs & Pharmaceuticals Chapter 31 Fertilisers Chapter 32 Tanning & Colouring Products Chapter 33 Essential Oils, Beauty Products Chapter 34 Soaps, Waxes, Polish products Chapter 35 Casein, Albumin, Gelatin, Enzymes Chapter 36 Propellants, Explosives, Fuses, Fireworks Chapter 37 Photographic & Cinematographic Films Chapter 38 Insecticides, Artificial Carbon & Graphite Chapter 39 Polymers, Polyethylene, Cellulose Chapter 40 Rubber, Plates, Belt, Condesnsed Milk Chapter 41 Raw hides & Skins, Leather Chapter 42 Trunks, Suit-cases, Vanity cases Chapter 43 Raw Fur Skins, Articles of apparel Chapter 44 Fuel wood, Wood Charcoal Chapter 45 Natural Cork, Shuttlecock Cork Chapter 46 Plaiting Materials, Basketwork Chapter 47 Mechanical & Chemical woodpulp Chapter 48 Newsprint, Uncoated paper & paperboard Chapter 49 Printed Books, Brochures, Newspapers Chapter 50 Silk Worm Coccon, Yarn, Waste & Woven Fabrics Chapter 51 Wool materials & Waste, Animal Hairs Chapter 52 Cotton materials, Synthetics & Woven fabrics Chapter 53 Flex raw, Vegetable materials & Paper yarn Chapter 54 Synthetic felaments, Woven fabrics & Rayons Chapter 55 Synthetic felament tows & Polyster staple fiber Chapter 56 Towels, Napkins, ropes & Netting materials Chapter 57 Carpets & Floor coverings textile Handlooms Chapter 58 Labels, Bades, Woven pile & Chennile, Terry towelings Chapter 59 Rubberised textile fabrics, Convayer belts Chapter 60 Pile,Wrap Knit,Tarry & Croched fabrics Chapter 61 Men & Women Clothing Chapter 62 Men & Women Jackets, Coats & Garments Chapter 63 Blankets & Bedsheets Chapter 64 Shoes & Footwear Products Chapter 65 Hats & Accessories Chapter 66 Umbrellas & Accessories Chapter 67 Artificial flowers, Wigs & False Beards Chapter 68 Monumental & Building Stones Chapter 69 Bricks, Blocks & Ceramics Chapter 70 Glasses, Mirrors, Flasks Chapter 71 Pearls, Diamonds, Gold, Platinum Chapter 72 Iron, Alloys, Scrap & Granules Chapter 73 Iron tube, piles & Sheets Chapter 74 Copper Mattes, Rods, Bars, Wires, Plates Chapter 75 Nickel Mattes & Unwrought Nickel Chapter 76 Unwrought Aluminium- Rods, Sheets & Profiles Chapter 78 Unwrought Lead – Rods, Sheets & Profiles Chapter 79 Unwrought Zinc – Rods, Sheets & Prof