### Queries relating to GST rates received from various sectors have been scrutinised and developed into short FAQs.

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<th>S. No.</th>
<th>Query</th>
<th>Reply</th>
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<tbody>
<tr>
<td>1.</td>
<td>What is the HSN code for Mahua Flower and its GST rate?</td>
<td>Mahua flowers fall under heading 1212 and attract 5% GST.</td>
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<td>2.</td>
<td>What is the HSN code for Saal Leaves which is used for making plates and its GST rate?</td>
<td>Saal leaves are classifiable under heading 0604 and attract NCG GST.</td>
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<td>3.</td>
<td>What is the HSN code for Sabai Grass (a kind of grass used for making of rope, baskets, etc.) and its GST rate?</td>
<td>Sabai grass is used as packing material and is classifiable under heading 1401 and attracts 5% GST.</td>
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<td>4.</td>
<td>What is the GST rate on Hand Made Branded Bih?</td>
<td>• All items attract 28% GST.</td>
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<td>• In addition, handmade items attract NCG GST of Rs. 1 per thousand.</td>
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<td>• Machine made items attract NCG GST of Rs. 2 per thousand.</td>
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<td>5.</td>
<td>What is the GST rate on sugarcane procured by the sugar mills which is generally fresh and procured directly from the farm?</td>
<td>Fresh or chilled sugarcane, falling under heading 1212, attracts NCG GST.</td>
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<td>6.</td>
<td>Will 5% GST on raw cotton be paid directly by factories on reverse charge basis and who will pay it?</td>
<td>Where the supply of raw cotton is by an agriculturist (as defined under section 2(7) of the Central Goods and Services Tax Act, 2017) to a registered person, GST will have to be paid by such registered person on reverse charge basis.</td>
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<td>7.</td>
<td>What is the GST rate on Electric accumulators?</td>
<td>Electro accumulators, including separators, whether or not rectangular (including square), fall under heading 8507 and attract 28% GST.</td>
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<td>8.</td>
<td>Can sterilization pouches be treated as aseptic packaging paper? What is the GST rate on sterilization pouches?</td>
<td>Sterilisation pouches are different from aseptic packaging paper. Sterilisation pouches fall under heading 3005 and attract 12% GST.</td>
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<td>9.</td>
<td>What is the GST rate on Jute yarn and jute twine?</td>
<td>As per the HSN Explanatory Notes, goods of jute fibres measuring 30,000 decitex or less are classifiable under heading 5607 and attract 12% GST.</td>
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<td>What is GST rate on jute bags and jute cloth?</td>
<td>As per the HSN Explanatory Notes, goods of jute fibres measuring 30,000 decitex or less are classifiable under heading 5607 and attract 12% GST.</td>
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<td>As per the HSN Explanatory Notes, goods of jute fibres measuring 30,000 decitex or less are classifiable under heading 5607 and attract 12% GST.</td>
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<td>Goods of jute fibres measuring more than 30,000 decitex are classifiable under heading 5607 and attract 12% GST.</td>
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<td>Goods of jute fibres measuring more than 30,000 decitex are classifiable under heading 5607 and attract 12% GST.</td>
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<td>10.</td>
<td>What is the GST rate on used Rail Wagons?</td>
<td>Railway wagons are classifiable under heading 6606 and attract 5% GST, with no refund of unutilised ITC.</td>
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<td>Therefore, used railway wagons also attract 5% GST.</td>
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<td>11.</td>
<td>What is the GST rate and HSN code of Raw and processed wood of Maleseia seat and Marand wood?</td>
<td>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, is classifiable under heading 4405 and attracts 18% GST.</td>
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<td>12.</td>
<td>What is the GST rate on &quot;Khakhera&quot; (traditional food)?</td>
<td>Khakhera falls under “Nanneekeen, bhija, mixture, chawana and similar edible preparations in ready for consumption forms” which is classifiable under heading 2106.90 and attracts 12% GST.</td>
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<td>13.</td>
<td>Is NCCD leviable on tobacco products from 1st July, 2017?</td>
<td>• NCCD shall continue to be levied on tobacco and tobacco products at the rates as applicable prior to 1st July, 2017.</td>
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<td>• Since NCCD is a duty of excise, the valuation for this purpose of charging NCCD shall be as per the Central Excise Law, with the Valuation Rules under Central Excise Law.</td>
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<td>14.</td>
<td>What is the GST rate and HSN code of roasted grains?</td>
<td>Roasted grains fall under heading 2106.90 and attract 12% GST.</td>
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<td>15.</td>
<td>What is the HSN code and GST rate for Chill scalded in butter milk with salt (nor milgai in Tamil)?</td>
<td>• Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption are classifiable under heading 0711 and attract 5% GST.</td>
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<td>• Thus, chilli soaked in butter milk with salt (nor milgai in Tamil) falls under 0711 and attracts 5% GST.</td>
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<td>16.</td>
<td>What is GST rate for bangles?</td>
<td>Plastic bangles falling under heading 3926 are exempt from GST.</td>
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<td>Glass bangles (except those made from precious metals) falling under heading 7108 are exempt from GST.</td>
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<td>Bangles of base metal, whether or not plated with precious metals, falls under tariff item 7117.10.10 and attract 5% GST.</td>
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<td>17.</td>
<td>What is the classification and GST rate for man-made filament twine?</td>
<td>As per the HSN Explanatory Notes, goods of man-made fibres (including those yarns of two or more monofilaments of Chapter 54) measuring more than 10,000 decitex are classifiable under heading 5607 and attract 12% GST.</td>
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<td>18.</td>
<td>What is the HSN code and rates for Soft drinks i.e. aerated drinks?</td>
<td>All goods (including aerated water), containing sugar or other sweetening matter or flavoured falling under heading 2202.10 attract 28% GST and 12% Composition Tax.</td>
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<td>19.</td>
<td>What is the HSN code and rates for Mutton leg?</td>
<td>Meat of sheep or goat (including mutton leg), fresh, chilled or frozen (other than frozen and put up in unit container) falling under heading 0204 is exempt from GST.</td>
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<td>However, meat of sheep or goat (including mutton leg), frozen and put up in unit container, falling under heading 0204 attracts 12% GST.</td>
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<td>20.</td>
<td>What is the HSN code for Coffee?</td>
<td>Instant Coffee falls under heading 2101 and attracts 28% GST.</td>
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<td>21.</td>
<td>What is the HSN code and rates for Sausages?</td>
<td>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products fall under heading 1601 and attract 12% GST.</td>
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