



GOODS AND SERVICES TAX



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

S. No.	Query	Reply																			
1.	What is the HSN code and GST rate for lac or shellac bangles?	Lac or shellac bangles are classifiable under heading 7117 and attract 3% GST.																			
2.	What is the HSN code and GST rate for kulfi?	Kulfi is classifiable under heading 2105 and attracts 18% GST.																			
3.	What is the HSN code for Solar Panel Mounting Structure and its GST rate?	<ul style="list-style-type: none">Structures of iron or steel fall under heading 7308 and structures of aluminium fall under heading 7610 and attract 18% GST.Solar Panel Mounting Structure, depending on the metal they are made of, will fall under 7308 or 7610 and attract 18% GST.																			
4.	What is the HSN code for Idli Dosa Batter (Wet Flour) and its GST rate?	Idli Dosa Batter (Wet Flour) [as food mixes] falls under heading 2106 and attracts 18% GST.																			
5.	What is the HSN code for Maize Seeds and its GST rate?	Maize [of seed quality] fall under heading 1005 and attract Nil GST.																			
6.	What is the HSN code for Saree and dhoti and its GST rate?	<p>Sarees and dhoti are classifiable under different headings depending on their constituent and attract GST rate as under:</p> <table><tr><th>Constituent fibre</th><th>Description</th><th>HSN code</th><th>GST Rate</th></tr><tr><td>Silk</td><td>Woven fabrics of silk - sarees.</td><td>5007</td><td>5%</td></tr><tr><td rowspan="2">Cotton</td><td>of not more than 200 gsm</td><td>5208</td><td>5%</td></tr><tr><td>of more than 200 gsm</td><td>5209</td><td>5%</td></tr><tr><td>Manmade filaments yarn</td><td>of any gsm</td><td>5407 or 5408</td><td>5%</td></tr></table>	Constituent fibre	Description	HSN code	GST Rate	Silk	Woven fabrics of silk - sarees.	5007	5%	Cotton	of not more than 200 gsm	5208	5%	of more than 200 gsm	5209	5%	Manmade filaments yarn	of any gsm	5407 or 5408	5%
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7.	What is the HSN code and GST rate for Filters or Water Purifiers?	Filters or Water Purifiers fall under heading 8421 and attract 18% GST.																			
8.	What is the HSN code for Organic Surface Active Agents and its GST rate?	<ul style="list-style-type: none">Organic surface-active products or preparations or agents fall under heading 3401 or 3402.Soaps; organic surface active products and preparations for use and soaps, in form of bars, cakes, moulded pieces or shapes falling under heading 3401 [except 3401 30] attract 18% GST.Other organic surface active products and preparations falling under sub-heading 3401 30 and organic surface active agents and preparations falling under heading 3402 attract 28% GST.																			
9.	What is the GST rate on Rakhi ?	<ul style="list-style-type: none">Puja samagri, including kalava (raksha sutra) attracts Nil GST.Rakhi, which is in form of kalava [raksha sutra] will thus attract Nil GST.Any other rakhi would be classified as per its constituent materials and attract GST accordingly.																			
10.	What is the GST rate on Nail Polish?	Nail Polish [whether in large quantities say 50 to 100 litres or in retail packs] falls under heading 3304 and attracts 28% GST.																			
11.	What is the GST rate and HSN code of Wet Dates?	Wet dates fall under heading 0804 and attract 12% GST.																			
12.	What is the HSN code and GST rate for Pet Food?	Dog or cat foods fall under heading 2309 and attracts 18% GST under the residual entry S. No. 453.																			
13.	What is the classification and GST rate for sale of Export Incentives Licences like MEIS, SEIS and IEIS?	MEIS etc. fall under heading 4907 and attract 12% GST.																			
14.	What is the HSN Code and GST rate for a Fabric 1.2 MT cut for pant and 2.5 MT cut for a shirt?	Specified fabrics attract 5% GST, whether or not in form of cut pieces.																			
15.	What is the classification of Hand Decorative Figurines and Hand Decorative Artefacts made of marble powder, stone and unsaturated resin?	Articles of marble [including those made of marble powder, stone and unsaturated resin] fall under heading 6802 and attract 28% GST.																			
16.	What will be the GST rate for Arecanut/ Betel nut?	<ul style="list-style-type: none">Fresh areca nut / betel nuts fall under heading 0802 and attract Nil GST.Dried areca nut / betel nuts fall under heading 0802 and attract 5% GST.																			
17.	What is the HSN code and GST rates for Cotton Seed oil cake?	<ul style="list-style-type: none">Cotton seed oil cakes for use as aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed attract Nil GST.Cotton seed oil cakes for other uses attract 5% GST.																			

S. No.	Query	Reply
18.	What is the GST rate for Portable and Mobile Toilets?	Prefabricated buildings, including portable and mobile toilets, fall under heading 9406 and attract 18% GST.
19.	What is the GST Compensation Cess rate on imported Coal?	Imported coal will attract GST compensation cess @ Rs.400 per tonne.
20.	What is the HSN code and GST rates for Battery for mobile handsets?	Battery for mobile handsets falls under heading 8506 and attracts 28% GST.
21.	What is the HSN code and GST rate for tamarind?	<ul style="list-style-type: none"> Tamarind [fresh] falls under 0810 and attract Nil GST. Tamarind [dry] falls under 0813 and attract 12% GST.
22.	What is the HSN code and GST rate for tamarind kernel?	Tamarind kernel falls under heading 1207 and attracts Nil GST.
23.	What is the HSN code and GST rate for tamarind kernel powder?	Tamarind kernel powder falls under heading 1302, and attracts 18% GST.
24.	What is the GST rate on Hair Rubber Bands?	Hair rubber bands fall under heading 4016 and attract 28% GST.
25.	What is HSN code and GST rate for Khari and hard Butters?	Khari and hard butters fall under heading 1905 and attract 18% GST.
26.	What is the GST rate and HSN code of Khoya/Mawa?	Khoya / mawa being concentrated milk falls under 0402 and attracts 5% GST.
27.	What will be the GST rate for printed paperboard mono carton/Dabbi of a pharmaceutical company and what will be the GST rate for a non-corrugated carton and corrugated carton?	<ul style="list-style-type: none"> Cartons, boxes and cases of corrugated paper or paper board, fall under heading 4819 and attract 12% GST. Folding cartons, boxes and cases, of non-corrugated paper and paperboard, falling under heading 4819 attract 18% GST under the residual entry S. No. 453.
28.	Tobacco leaves falling under heading 2401 attracts 5% GST on reverse charge basis in respect of supply by an agriculturist. What is the meaning of tobacco leaves?	For GST rate of 5%, tobacco leaves means leaves of tobacco as such or broken tobacco leaves or tobacco leaves stems.
29.	What is the HSN code and the GST rate for Isabgol seeds?	<ul style="list-style-type: none"> Isabgol seeds fall under heading 1211. Fresh isabgol seeds attract Nil GST. Dried or frozen Isabgol seeds attract 5% GST.
30.	What is the HSN code and the GST rate for Isabgol husk?	Isabgol husk falls under 1211 and attracts 5% GST.
31.	What is HSN code and GST rate of copra and dried coconut?	<ul style="list-style-type: none"> Coconuts, fresh or dried, whether or not shelled or peeled fall under heading 0801 and attract Nil GST. As per the HSN Explanatory Notes, the heading excludes copra, the dried flesh of coconut used for the expression of coconut oil (1203). Copra falls under heading 1203 and attracts 5% GST.
32.	Footwear having a retail sale price not exceeding Rs.500 per pair [provided that such retail sale price is indelibly marked or embossed on the footwear itself] attracts 5% GST. Does the retail sale price referred to above include the GST?	<ul style="list-style-type: none"> As per the Legal Metrology (Packaged Commodities) Rules, 2011, retail sale price [RSP] means the maximum price at which the commodity in packaged form may be sold to the consumer and is inclusive of all taxes. Thus, retail sale price declared on the package is inclusive of GST. GST for footwear will be 5% if the RSP does not exceed Rs. 500 per pair. The GST rate will be 18% if the RSP exceeds Rs. 500 per pair. GST, however, will be payable on the transaction value.
33.	Readymade garments of sale value not exceeding Rs. 1000 per piece attract 5% GST. Readymade garments of sale value exceeding Rs. 1000 per piece attract 12% GST. How does a supplier determine what rate to charge on readymade garments?	<ul style="list-style-type: none"> The sale value referred to in the notification refers to the transaction value and not the retail sale price of such readymade garments. That is, if a wholesaler supplies readymade garments for a transaction value of Rs.950 per piece to a retailer, the GST chargeable on such readymade garments will be 5%. However, if the retailer sells such readymade garments for Rs.1100 per piece, the GST chargeable on such readymade garment will be 12%.
34.	What is the GST rate on chocolate 'sandesh' Bengali misti?	Sandesh, whether or not containing chocolate, attract 5% GST.

Disclaimer : The replies given above are only for educational and guidance purposes and do not hold any legal validity.

For more details please see <http://www.cbec.gov.in>; www.cbec-gst.gov.in

