

■ COMPILATION ON CHANGES IN GST RATES

Pursuant to the 56th Meeting of the GST Council

(Effective from 22nd September 2025)

Includes:

- Sector Wise Change in Rate of Goods
- Applicable HSN Codes and item-wise classification

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SECTOR-WISE RATE CHANGE

GOODS

1. FOOD SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate Change
1.	0401	Ultra-High Temperature (UHT) milk	(5% To Nil)
2.	0406	Chena or paneer, pre-packaged and labelled	(5% To Nil)
3.	1905	Pizza bread	(5% To Nil)
4.	1905 or 2106	Khakhra, chapathi or roti	(5% To Nil)
1.	2106	Paratha, parotta and other Indian breads by any	(18% to Nil)
1.	0402 91 10, 0402 99 20	Condensed milk	(12% to 5%)
2.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) from milk; dairy spreads	(12% to 5%)
3.	0406	Cheese	(12% to 5%)
4.	0801	Brazil nuts, dried, whether or not Shelled or Peel	(12% to 5%)
5.	0802	Other nuts, dried, whether or not shelled or Almonds, Hazelnuts or filberts (Corylus s (Castanea spp.), Pistachos, Macadamia nuts, Kola Pine nuts [other than dried areca nuts]	(12% to 5%)
6.	0804	Dates (soft or hard), figs, pineapples, avocados, (other than mangoes sliced, dried) and mangoste	(12% to 5%)
7.	0805	Citrus fruit, such as Oranges, Mandarins (inclu and satsumas); clementines, wilkings and simila Grapefruit, including pomelos, Lemons (Citru limonum) and limes (Citrus aurantifolia, Citrus l	(12% to 5%)
8.	0813	Fruit, dried, other than that of headings 0801 t of nuts or dried fruits of Chapter 8 [other than d	(12% to 5%)
9.	1108	Starches; inulin	(12% to 5%)
10.	1501	Pig fats (including lard) and poultry fat, oth heading 0209 or 1503	(12% to 5%)
11.	1502	Fats of bovine animals, sheep or goats, othe heading 1503	(12% to 5%)
12.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil an emulsified or mixed or otherwise prepared	(12% to 5%)
13.	1504	Fats and oils and their fractions, of fish or m whether or not refined, but not chemically modi	(12% to 5%)
14.	1505	Wool grease and fatty substances derived ther lanolin)	(12% to 5%)
15.	1506	Other animal fats and oils and their fractions, refined, but not chemically modified	(12% to 5%)
16.	1516	Animal or microbial fats and animal or micr their fractions, partly or wholly hydr esterified, re-esterified or elaidinised, whether but not further prepared	(12% to 5%)
17.	1517	Edible mixtures or preparations of animal fats or animal oils or microbial oils or of fraction animal fats or microbial fats or animal oils or this Chapter, other than edible fats or oils or t heading 1516	(12% to 5%)
18.	1518	Animal or microbial fats and animal or micr their fractions, boiled, oxidised, dehydrat blown, polymerised by heat in vacuum or i otherwise chemically modified, excluding th 1516; inedible mixtures or preparations of a or microbial fats or oils or of fractions of d oils of this chapter, not elsewhere specified o	(12% to 5%)
19.	1601	Sausages and similar products, of meat, meat insects; food preparations based on these prod	(12% to 5%)
20.	1602	Other prepared or preserved meat, meat offal, bl	(12% to 5%)
21.	1603	Extracts and juices of meat, fish or crustacea other aquatic invertebrates	(12% to 5%)
22.	1604	Prepared or preserved fish; caviar and ca prepared from fish eggs	(12% to 5%)
23.	1605	Crustaceans, molluscs and other aquatic inverte or preserved	(12% to 5%)
24.	1701 91, 1701 99	All goods, including refined sugar containing a or colouring matter, sugar cubes (other than tho 5% or nil GST)	(12% to 5%)
25.	1704	Sugar boiled confectionery	(12% to 5%)
26.	1902	Pasta, whether or not cooked or stuffed (with substances) or otherwise prepared, such as spa noodles, lasagne, gnocchi, ravioli, cannelloni; co or not prepared	(12% to 5%)
27.	1905 90 30	Extruded or expanded products, savoury or sa un-fried or un-cooked snack pellets, by whatev manufactured through process of extrusion)	(12% to 5%)
28.	2001	Vegetables, fruit, nuts and other edible parts of or preserved by vinegar or acetic acid	(12% to 5%)
29.	2002	Tomatoes prepared or preserved otherwise tha acetic acid	(12% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
30.	2003	Mushrooms and truffles, prepared or preserved by vinegar or acetic acid	(12% to 5%)
31.	2004	Other vegetables prepared or preserved oth vinegar or acetic acid, frozen, other than prod 2006	(12% to 5%)
32.	2005	Other vegetables prepared or preserved oth vinegar or acetic acid, not frozen, other than pro 2006	(12% to 5%)
33.	2006	Vegetables, fruit, nuts, fruit-peel and other preserved by sugar (drained, glacé or crystallise	(12% to 5%)
34.	2007	Jams, fruit jellies, marmalades, fruit or nut pu nut pastes, obtained by cooking, whether or added sugar or other sweetening matter	(12% to 5%)
35.	2008	Fruit, nuts and other edible parts of plants, oth or preserved, whether or not containing adde sweetening matter or spirit, not elsewhere speci such as Ground-nuts, Cashew nut, roasted, salte salted, Other roasted nuts and seeds, squash of Orange, Pineapple or other fruits	(12% to 5%)
36.	2009	Fruit or nut juices (including grape must) juices, unfermented and not containing whether or not containing added sugar or o matter	(12% to 5%)
37.	2009 89 90	Tender coconut water, pre-packaged and labelle	(12% to 5%)
38.	2,10,130	Roasted chicory and other roasted coffee extracts, essences and concentrates thereof	(12% to 5%)
39.	2102	Yeasts (active and inactive); other single cell dead (but not including vaccines of heading baking powders	(12% to 5%)
40.	2103	All goods, including Sauces and preparations condiments and mixed seasonings; mustard flo prepared mustard, Curry paste, mayonnaise and	(12% to 5%)
41.	2106	Texturised vegetable proteins (soya bari), Bari including mungodi and batters	(12% to 5%)
42.	2,10,690	Namkeens, bhujia, mixture, chabena and preparations ready for consumption form (oth gram), pre-packaged and labelled	(12% to 5%)
43.	2106 90 91	Diabetic foods	(12% to 5%)
44.	2201	Drinking water packed in 20 litre bottles	(12% to 5%)
45.	2202 99 10	Soya milk drinks	(12% to 5%)
46.	2202 99 20	Fruit pulp or fruit juice based drinks Carbonated Beverages of Fruit Drink or Carbo with Fruit Juice]	(12% to 5%)
47.	2202 99 30	Beverages containing milk	(12% to 5%)
1.	1107	Malt, whether or not roasted	(18% to 5%)
2.	1302	Vegetable saps and extracts; pectic substances, pectates; agar-agar and other mucilages an whether or not modified, derived from veget [other than tamarind kernel powder]	(18% to 5%)
3.	1,51,710	All goods i.e. Margarine, Linoxyn	(18% to 5%)
4.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lye	(18% to 5%)
5.	1521	Vegetable waxes (other than triglycerides), B insect waxes and spermaceti, whether or n coloured	(18% to 5%)
6.	1522	Degras, residues resulting from the treatm substances or animal or vegetable waxes	(18% to 5%)
7.	1702	Other sugars, including chemically pure lac glucose and fructose, in solid form; suga containing added flavouring or colouring ma honey, whether or not mixed with natural h [other than palmyra sugar and Palmyra jaggery]	(18% to 5%)
8.	1704	Sugar confectionery [other than mishri, batash khadi sakar, harda, sakariya, gatta, kuliya lukumdana, chikkis like puffed rice chikki, sesame chikki, til chikki, til patti, til revdi, su groundnut sweets, gajak and sugar boiled co	(18% to 5%)
9.	1804	Cocoa butter, fat and oil	(18% to 5%)
10.	1805	Cocoa powder, not containing added sugar matter	(18% to 5%)
11.	1806	Chocolates and other food preparations containi	(18% to 5%)
12.	1901	Malt extract, food preparations of flour, groats, malt extract, not containing cocoa or containing by weight of cocoa calculated on a totally defa elsewhere specified or included; food preparatio heading 0401 to 0404, not containing cocoa or c than 5% by weight of cocoa calculated on a t basis not elsewhere specified or included	(18% to 5%)
13.	1904	All goods i.e. Corn flakes, bulgar wheat, pr obtained from cereal flakes	(18% to 5%)
14.	1905	Pastry, cakes, biscuits and other bakers' wares, containing cocoa; communion wafers, empty ca suitable for pharmaceutical use, sealing wafe and similar products	(18% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
15.	2101 11, 2101 12 00	Extracts, essences and concentrates of preparations with a basis of these extracts concentrates or with a basis of coffee	(18% to 5%)
16.	2,10,120	All goods i.e Extracts, essences and concentr mate, and preparations with a basis of these ext or concentrates or with a basis of tea or mate	(18% to 5%)
17.	2104	Soups and broths and preparations therefor; composite food preparations	(18% to 5%)
18.	2105 00 00	Ice cream and other edible ice, whether or n cocoa	(18% to 5%)
19.	2106	Food preparations not elsewhere specified or inc	(18% to 5%)
20.	2201	Waters, including natural or artificial minera aerated waters, not containing added sug sweetening matter nor flavoured	(18% to 5%)
21.	2,20,299	Plant-based milk drinks, ready for direct co beverages	(18% to 5%)
22.	3503	Gelatin (including gelatin in rectangular (incl sheets, whether or not surface-worked or c gelatin derivatives; isinglass; other glues of excluding casein glues of heading 3501	(18% to 5%)
23.	3505	Dextrins and other modified starches (pregelatinised or esterified starches); glues base or on dextrins or other modified starches	(18% to 5%)
1.	2202 91 00, 2202 99	Other non-alcoholic beverages	(18% to 40%)
1.	2106 90 20	*Pan masala	(28% to 40%)
2.	2,20,210	All goods [including aerated waters], containin or other sweetening matter or flavoured	(28% to 40%)
3.	2202 99 90	Caffeinated Beverages	(28% to 40%)
4.	2202	Carbonated Beverages of Fruit Drink or Carbon with Fruit Juice	(28% to 40%)

2. TOBACCO

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	1404 90 10	Bidi wrapper leaves (tendu)	(18% to 5%)
2.	1404 90 50	Indian katha	(18% to 5%)
1.	2403	*Bidi	(28% to 18%)
1.	2401	*Unmanufactured tobacco; tobacco refuse [othe leaves]	(28% to 40%)
2.	2402	*Cigars, cheroots, cigarillos and cigarettes, of tobacco substitutes	(28% to 40%)
3.	2403	*Other manufactured tobacco and manufac substitutes; "homogenised" or "reconstituted" to extracts and essences	(28% to 40%)
4.	2404 11 00	*Products containing tobacco or reconstituted intended for inhalation without combustion	(28% to 40%)
5.	2404 19 00	*Products containing tobacco or nicotine su intended for inhalation without combustion	(28% to 40%)

3. AGRICULTURE SECTOR

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	8408	Fixed Speed Diesel Engines of power not excee	(12% to 5%)
2.	8414 20 20	Other hand pumps	(12% to 5%)
3.	8424	Nozzles for drip irrigation equipment or sprinklers	(12% to 5%)
4.	8424	Sprinklers; drip irrigation system includi mechanical sprayers	(12% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
5.	8432	Agricultural, horticultural or forestry machin preparation or cultivation; lawn or sports-gro Parts [8432 90]	(12% to 5%)
6.	8433	Harvesting or threshing machinery, includi fodder balers; grass or hay mowers; parts ther	(12% to 5%)
7.	8436	Other agricultural, horticultural, forestry, pou or bee-keeping machinery, including germin fitted with mechanical or thermal equipm incubators and brooders; parts thereof	(12% to 5%)
8.	8479	Composting Machines	(12% to 5%)
9.	8701	Tractors (except road tractors for semi-traile capacity more than 1800 cc)	(12% to 5%)
10.	8716 20 00	Self-loading or self-unloading trailers for purposes	(12% to 5%)
11.	8,71,680	Hand propelled vehicles (e.g. hand carts, ric the like); animal drawn vehicles	(12% to 5%)

4. FERTILIZER SECTOR

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	2807	Sulphuric acid	(18% to 5%)
2.	2808	Nitric acid	(18% to 5%)
3.	2814	Ammonia	(18% to 5%)
1.	29 or 380893	Gibberellic acid	(12% to 5%)
2.	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluoresens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon	(12% to 5%)
3.	28 or 38	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	(12% to 5%)
1.	4011	Rear tractor tyres and rear tractor tyre tubes	(18% to 5%)
2.	4011 70 00	Tyre for tractors	(18% to 5%)
3.	4013 90 49	Tube for tractor tyres	(18% to 5%)
4.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	(18% to 5%)
5.	8413 81 90	Hydraulic Pumps for Tractors	(18% to 5%)
6.	8708	Following parts of tractors namely: qczr. Tractor wheel rim, qczs. centre housing, qczt. housing transmission, qczu. support front axle	(18% to 5%)
7.	8708 10 10	Bumpers and parts thereof for tractors	(18% to 5%)
8.	8708 30 00	Brakes assembly and its parts thereof for tractors	(18% to 5%)
9.	8708 40 00	Gear boxes and parts thereof for tractors	(18% to 5%)
10.	8708 50 00	Transaxles and its parts thereof for tractors	(18% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
11.	8708 70 00	Road wheels and parts and accessories thereof for tractors	(18% to 5%)
12.	8708.00	Radiator assembly for tractors and parts thereof; Cooling system for tractor engine and parts thereof	(18% to 5%)
13.	8708 92 00	Silencer assembly for tractors and parts thereof	(18% to 5%)
14.	8708 93 00	Clutch assembly and its parts thereof for tractors	(18% to 5%)
15.	8708 94 00	Steering wheels and its parts thereof for tractor	(18% to 5%)
16.	8708 99 00	Hydraulic and its parts thereof for tractors	(18% to 5%)
17.	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	(18% to 5%)
5. COAL			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	(5% to 18%)
2.	2702	Lignite, whether or not agglomerated, excluding jet	(5% to 18%)
3.	2703	Peat (including peat litter), whether or not agglomerated	(5% to 18%)
6. RENEWABLE ENERGY			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	7321 or 8516	Solar cookers	(12% to 5%)
2.	8,41,912	Solar water heater and system	(12% to 5%)
3.	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WEOG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels.	(12% to 5%)
4.	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology	(12% to 5%)
7. TEXTILE SECTOR			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	(12% to 5%)
2.	5402, 5403, 5404,5405, 5406	Synthetic or artificial filament yarns	(12% to 5%)
3.	5508	Sewing thread of manmade staple fibres	(12% to 5%)
4.	5509, 5510, 5511	Yarn of manmade staple fibres	(12% to 5%)
5.	5601	Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods)	(12% to 5%)
6.	5602	Felt, whether or not impregnate, coated, covered or laminated	(12% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
7.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	(12% to 5%)
8.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	(12% to 5%)
9.	5605	Metallised yarn, whether or not gimped, being textile yarn or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal [other than-(i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yan known by any name in trade parlance]	(12% to 5%)
10.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	(12% to 5%)
11.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics [other than jute twine, coir cordage or ropes]	(12% to 5%)
12.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	(12% to 5%)
13.	5701	Carpets and other textile floor coverings, knotted, whether or not made up	(12% to 5%)
14.	5702	Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	(12% to 5%)
15.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up	(12% to 5%)
16.	5704	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up	(12% to 5%)
17.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom	(12% to 5%)
18.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	(12% to 5%)
19.	5803	Gauze, other than narrow fabrics of heading 5806	(12% to 5%)
20.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	(12% to 5%)
21.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	(12% to 5%)
22.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	(12% to 5%)
23.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall]	(12% to 5%)
24.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders	(12% to 5%)
25.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like	(12% to 5%)
26.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	(12% to 5%)
27.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	(12% to 5%)
28.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	(12% to 5%)
29.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	(12% to 5%)
30.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	(12% to 5%)
31.	5905	Textile wall coverings	(12% to 5%)
32.	5906	Rubberised textile fabrics, other than those of heading 5902	(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate Change
33.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	(12% to 5%)
34.	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	(12% to 5%)
35.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	(12% to 5%)
36.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	(12% to 5%)
37.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles	(12% to 5%)
38.	6501	Textile caps	(12% to 5%)
39.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	(12% to 5%)
40.	9404	Products wholly made of quilted textile material not exceeding Rs. 2500 per piece	(12% to 5%)
1.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 2500 per piece	Change in value. No change in rate (5%)
2.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece	Change in value. No change in rate (5%)
3.	63 (other than 63053200, 63053300, 6309)	Other made up textile articles, sets of sale value not exceeding Rs. 2500 per piece	Change in value. No change in rate (5%)
4.	9404	Cotton quilts of sale value not exceeding Rs. 2500 per piece	Change in value. No change in rate (5%)
1.	5402, 5404, 5406	All goods	(18% to 5%)
2.	5403, 5405, 5406	All goods	(18% to 5%)
3.	5501, 5502	Synthetic or artificial filament tow	(18% to 5%)
4.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	(18% to 5%)
5.	5505	Waste of manmade fibres	(18% to 5%)
1.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece	(12% to 18%)
2.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece	(12% to 18%)
3.	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than Worn clothing and other worn articles; rags]	(12% to 18%)
4.	9404	Cotton quilts of sale value exceeding Rs. 2500 per piece	(12% to 18%)
5.	9404	Products wholly made of quilted textile material exceeding Rs. 2500 per piece	(12% to 18%)
8. HEALTH SECTOR			

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	30		
		1 Agalsidase Beta	(5% to Nil)
		2 Imiglucerase	(5% to Nil)
		3 Eptacog alfa activated recombinant coagulation factor VIIa	(5% to Nil)
1	30		
		1 Onasemnogene abeparvovec	(12% to Nil)
		2 Asciminib	(12% to Nil)
		3 Mepolizumab	(12% to Nil)
		4 Pegylated Liposomal Irinotecan	(12% to Nil)
		5 Daratumumab	(12% to Nil)
		6 Daratumumab subcutaneous	(12% to Nil)
		7 Teclistamab	(12% to Nil)
		8 Amivantamab	(12% to Nil)
		9 Alectinib	(12% to Nil)
		10 Risdiplam	(12% to Nil)
		11 Obinutuzumab	(12% to Nil)
		12 Polatuzumab vedotin	(12% to Nil)
		13 Entrectinib	(12% to Nil)
		14 Atezolizumab	(12% to Nil)
		15 Spesolimab	(12% to Nil)
		16 Velagluglucerase Alpha	(12% to Nil)
		17 Agalsidase Alfa	(12% to Nil)
		18 Rurioctocog Alpha Pegol	(12% to Nil)
		19 Idursulphatase	(12% to Nil)
		20 Alglucosidase Alfa	(12% to Nil)
		21 Laronidase	(12% to Nil)
		22 Olipudase Alfa	(12% to Nil)
		23 Tepotinib	(12% to Nil)
		24 Avelumab	(12% to Nil)
		25 Emicizumab	(12% to Nil)
		26 Belumosudil	(12% to Nil)
		27 Miglustat	(12% to Nil)
		28 Velmanase Alfa	(12% to Nil)
		29 Alirocumab	(12% to Nil)
		30 Evolocumab	(12% to Nil)
		31 Cystamine Bitartrate	(12% to Nil)
		32 Cl-Inhibitor injection	(12% to Nil)
		33 Inclisiran	(12% to Nil)
1.	28	Anaesthetics	(12% to 5%)
2.	28	Potassium Iodate	(12% to 5%)
3.	28	Steam	(12% to 5%)
4.	2,80,120	Iodine	(12% to 5%)
5.	2804 40 10	Medical grade oxygen	(12% to 5%)
6.	2847	Medicinal grade hydrogen peroxide	(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate Change
7.	30	All Drugs and medicines including: i. Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI ii. Brentuximab Vedotin iii. Ocrelizumab (iv) Pertuzumab v. Pertuzumab + trastuzumab (vi) Faricimab	(12% to 5%)
8.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	(12% to 5%)
9.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products	(12% to 5%)
10.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments	(12% to 5%)
11.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale	(12% to 5%)
12.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	(12% to 5%)
13.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives and Ostomy appliances]	(12% to 5%)
14.	3822	All diagnostic kits and reagents	(12% to 5%)
15.	4015	Surgical rubber gloves or medical examination rubber gloves	(12% to 5%)
16.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips	(12% to 5%)
17.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	(12% to 5%)
18.	9004	Spectacles and goggles for correcting vision	(12% to 5%)
19.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	(12% to 5%)
20.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	(12% to 5%)
21.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	(12% to 5%)
22.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, 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 light	(12% to 5%)
23.	9804	Other Drugs and medicines intended for personal use	(12% to 5%)
1.	9025	Thermometers for medical, surgical, dental or veterinary usage	(18% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
2.	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.	(18% to 5%)
1.	9025	Thermometers for medical, surgical, dental or veterinary usage	(18% to 5%)
2.	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.	(18% to 5%)
9. EDUCATION			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	4016	Erasers	(5% to Nil)
1.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	(12% to Nil)
2.	8214	Pencil sharpeners	(12% to Nil)
3.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk	(12% to Nil)
4.	4820	Exercise book, graph book, & laboratory note book and notebooks	(12% to Nil)
1.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes	(12% to 5%)
10. COMMON MAN ITEMS			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	33061010	Tooth powder	(12% to 5%)
2.	3406	Candles, tapers and the like	(12% to 5%)
3.	3605 00 10	All goods-safety matches	(12% to 5%)
4.	3926	Feeding bottles	(12% to 5%)
5.	4014	Nipples of feeding bottles	(12% to 5%)
6.	4202 22 20	Hand bags and shopping bags, of cotton	(12% to 5%)
7.	4202 22 30	Hand bags and shopping bags, of jute	(12% to 5%)
8.	4419	Tableware and Kitchenware of wood	(12% to 5%)
9.	6601	Umbrellas and sun umbrellas (including walking- stick umbrellas, garden umbrellas and similar umbrellas)	(12% to 5%)
10.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	(12% to 5%)
11.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	(12% to 5%)
12.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	(12% to 5%)
13.	7319	Sewing needles	(12% to 5%)
14.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	(12% to 5%)
15.	7323	Table, kitchen or other household articles of iron & steel; Utensils	(12% to 5%)
16.	7418	Table, kitchen or other household articles of copper; Utensils	(12% to 5%)
17.	7419 80 30	Brass Kerosene Pressure Stove	(12% to 5%)
18.	7615	Table, kitchen or other household articles of aluminium; Utensils	(12% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
19.	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines	(12% to 5%)
20.	8712	Bicycles and other cycles (including delivery tricycles), not motorised	(12% to 5%)
21.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	(12% to 5%)
22.	9403	Furniture wholly made of bamboo, cane or rattan	(12% to 5%)
23.	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	(12% to 5%)
24.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	(12% to 5%)
25.	9619 00 30, 9619 00 40, or 9619 00 90	All goods- napkins and napkin liners for babies, clinical diapers	(12% to 5%)
1.	3304	Talcum powder, Face powder	(18% to 5%)
2.	3305	Hair oil, shampoo	(18% to 5%)
3.	3306	Dental floss, toothpaste	(18% to 5%)
4.	3307	Shaving cream, shaving lotion, aftershave lotion	(18% to 5%)
5.	3401	Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes	(18% to 5%)
6.	96032100	Tooth brushes including dental-plate brushes	(18% to 5%)

11. CONSUMER ELECTRONICS

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	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	(28% to 18%)
2.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	(28% to 18%)
3.	8528	Television sets (including LCD and LED television); 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, set top box for television and Television set (including LCD and LED television).	(28% to 18%)

12. PAPER SECTOR

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1	4802	Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks	12% to Nil
1.	4701	Mechanical wood pulp	(12% to 5%)
2.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	(12% to 5%)
3.	4704	Chemical wood pulp, sulphite, other than dissolving grades	(12% to 5%)
4.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	(12% to 5%)
5.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	(12% to 5%)
6.	4,81,730	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate Change
7.	4819 10, 4819 20	Cartons, boxes and cases of,- a. Corrugated paper or paper boards; or b. Non-corrugated paper or paper board	(12% to 5%)
8.	4823	Paper pulp moulded trays	(12% to 5%)
9.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	(12% to 5%)
10.	48	Paper Sack and Bio degradable bags	(12% to 5%)
1.	4702	Chemical wood pulp, dissolving grades	(12% to 18%)
2.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803 [other than Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks]	(12% to 18%)
3.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	(12% to 18%)
4.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	(12% to 18%)
5.	4806 20 00	Greaseproof papers	(12% to 18%)
6.	4806 40 10	Glassine papers	(12% to 18%)
7.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	(12% to 18%)
8.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	(12% to 18%)
9.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	(12% to 18%)

13. TRANSPORTATION SECTOR

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate Change
1.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft]	(28% to 18%)
2.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	(28% to 18%)
3.	8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]	(28% to 18%)
4.	8703	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm.	(28% to 18%)
5.	8703	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.	(28% to 18%)
6.	8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	(28% to 18%)
7.	8703	Three wheeled vehicles	(28% to 18%)
8.	8703 40, 8703 60	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm	(28% to 18%)
9.	8703 50, 8703 70	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm	(28% to 18%)
10.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]	(28% to 18%)
11.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	(28% to 18%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
12.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	(28% to 18%)
13.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	(28% to 18%)
14.	8711	Motorcycles of engine capacity (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, of an engine capacity not exceeding 350cc; side cars	(28% to 18%)
15.	8714	Parts and accessories of vehicles of heading 8711	(28% to 18%)
16.	8903	Rowing boats and canoes	(28% to 18%)
17.	9401 20 00	Seats of a kind used for motor vehicles	(28% to 18%)
1.	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 those mentioned at Sr. Nos.4,5,6,7,8 and 9 of above table [wherein 28% to 18% is mentioned]	(28% to 40%)
2.	870340, 870360	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm	(28% to 40%)
3.	870350, 870370	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500cc or of length exceeding 4000 mm	(28% to 40%)
4.	8711	Motor cycles of engine capacity exceeding 350 cc	(28% to 40%)
5.	8802	Aircraft for personal use.	(28% to 40%)
6.	8903	Yacht and other vessels for pleasure or sports	(28% to 40%)
14. SPORTS GOODS AND TOYS			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	4203	Gloves specially designed for use in sports	(12% to 5%)
2.	9503	Toys like tricycles, scooters, pedal cars etc.(including parts and accessories thereof) [other than electronic toys]	(12% to 5%)
3.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	(12% to 5%)
4.	9506	Sports goods other than articles and equipment for general physical exercise	(12% to 5%)
5.	9507	Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	(12% to 5%)
15. DUTIABLE ARTICLES FOR PERSONAL USE (FOR IMPORTS)			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	9804	All dutiable articles intended for personal use	(28% to 18%)
16. LEATHER SECTOR			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	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% to 5%)
2.	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% to 5%)
3.	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% to 5%)
4.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	(12% to 5%)
5.	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 manufacture of leather articles; leather dust, powder and flour	(12% to 5%)
6.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	(12% to 5%)
17. WOOD SECTOR			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues	(12% to 5%)
2.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like	(12% to 5%)
3.	4405	Wood wool; wood flour	(12% to 5%)
4.	4406	Railway or tramway sleepers (cross-ties) of wood	(12% to 5%)
5.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]	(12% to 5%)
6.	4409	Bamboo flooring	(12% to 5%)
7.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	(12% to 5%)
8.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	(12% to 5%)
9.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	(12% to 5%)
10.	4418	Bamboo wood building joinery	(12% to 5%)
11.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	(12% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
12.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]	(12% to 5%)
13.	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	(12% to 5%)
14.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	(12% to 5%)
15.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	(12% to 5%)
18. DEFENCE			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	8,52,560	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc	(12% to 5%)
2.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	(12% to 5%)
19. FOOTWEAR SECTOR			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	64	Footwear of sale value not exceeding Rs.2500 per pair	(12% to 5%)
1.	64	Footwear of sale value exceeding Rs.2500 per pair	(Maintain at 18%)
20. MISCELLANEOUS ITEMS			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	01012100, 010129	Live horses	(12% to 5%)
2.	2515 12 10	Marble and travertine blocks	(12% to 5%)
3.	2516	Granite blocks	(12% to 5%)
4.	29061110	Natural menthol	(12% to 5%)
5.	29061110, 30, 3301	Following goods from natural menthol namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil	(12% to 5%)
6.	3701	Photographic plates and film for x-ray for medical use	(12% to 5%)
7.	3705	Photographic plates and films, exposed and developed, other than cinematographic film	(12% to 5%)
8.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films	(12% to 5%)
9.	3818	Silicon wafers	(12% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
10.	3926	Plastic beads	(12% to 5%)
11.	4007	Latex Rubber Thread	(12% to 5%)
12.	4016	Rubber bands	(12% to 5%)
13.	6602	whips, riding-crops and the like	(12% to 5%)
14.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	(12% to 5%)
15.	7,01,510	Glasses for corrective spectacles and flint buttons	(12% to 5%)
16.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	(12% to 5%)
17.	7310, 7323, 7612,or 7615	Milk cans made of Iron, Steel, or Aluminium	(12% to 5%)
18.	7317	Animal shoe nails	(12% to 5%)
19.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware	(12% to 5%)
20.	8420	Hand operated rubber roller	(12% to 5%)
21.	9001	Contact lenses; Spectacle lenses	(12% to 5%)
22.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	(12% to 5%)
23.	9404	Coir products [except coir mattresses]	(12% to 5%)
24.	9607	Slide fasteners and parts thereof	(12% to 5%)
1.	29061190	Other than natural menthol	(12% to 18%)
2.	29061190, 30, 3301	Following goods made from other than natural menthol, namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil	(12% to 18%)
3.	33074100	Odoriferous preparations which operate by burning (other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani)	(12% to 18%)
4.	3826	Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)	(12% to 18%)
5.	Any Chapter	Goods specified in the List required in connection with : (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	(12% to 18%)
1.	9302	Revolvers and pistols, other than those of heading 9303 or 9304	(28% to 40%)
2.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	(28% to 40%)
21. CONSTRUCTION SECTOR			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	68	Sand lime bricks or Stone inlay work	(12% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	(From 28% to 18%)
22. HANDICRAFTS SECTOR			
S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	(12% to 5%)
2.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone	(12% to 5%)
3.	6913	Statues and other ornamental articles	(12% to 5%)
4.	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	(12% to 5%)
5.	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques	(12% to 5%)
6.	9702	Original engravings, prints and lithographs	(12% to 5%)
7.	9703	Original sculptures and statuary, in any material	(12% to 5%)
8.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]	(12% to 5%)
9.	9706	Antiques of an age exceeding one hundred years	(12% to 5%)
10.	3406	Handcrafted candles	(12% to 5%)
11.	4202 22,4202 29, 4202 31 10, 4202 31 90, 4202 32,4202 39	Handbags including pouches and purses; jewellery box	(12% to 5%)
12.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	(12% to 5%)
13.	4414	Wooden frames for painting, photographs, mirrors etc	(12% to 5%)
14.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	(12% to 5%)
15.	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]	(12% to 5%)
16.	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 2500 per piece	(12% to 5%)
17.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	(12% to 5%)
18.	68159990	Stone art ware, stone inlay work	(12% to 5%)
19.	691200 10, 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	(12% to 5%)
20.	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)	(12% to 5%)
21.	7009 92 00	Ornamental framed mirrors	(12% to 5%)
22.	7018 90 10	Glass statues [other than those of crystal]	(12% to 5%)
23.	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	(12% to 5%)
24.	7326 90 99	Art ware of iron	(12% to 5%)
25.	7,41,980	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	(12% to 5%)
26.	7616 99 90	Aluminium art ware	(12% to 5%)

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
27.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	(12% to 5%)
28.	940510	Handcrafted lamps (including panchloga lamp)	(12% to 5%)
29.	940150, 9403 80	Furniture of bamboo, rattan and cane	(12% to 5%)
30.	9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll]	(12% to 5%)
31.	9504	Ganjifa card	(12% to 5%)
32.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	(12% to 5%)
33.	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	(12% to 5%)
34.	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)	(12% to 5%)
35.	9703	Original sculptures and statuary, in metal, stone or any material	(12% to 5%)
36.	4802	Handmade Paper and Paper board	(12% to 5%)

23. OTHER MACHINERY

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate Change
1.	8401	Fuel elements (cartridges), non-irradiated, reactors	(12% to 5%)
1.	8407	Spark-ignition reciprocating or rotary intern piston engine [other than aircraft engines]	(28% to 18%)
2.	8408	Compression-ignition internal combustion p (diesel or semi-diesel engines)	(28% to 18%)
3.	8409	Parts suitable for use solely or principally with heading 8407 or 8408	(28% to 18%)
4.	8413	Pumps for dispensing fuel or lubricants of th filling stations or garages [8413 11], Fuel, cooling medium pumps for internal comb engines [8413 30]	(28% to 18%)
5.	8507	Electric accumulators, including separat whether or not rectangular (including squar Lithium-ion battery and other Lithium-ion including Lithium-ion power banks	(28% to 18%)
6.	8511	Electrical ignition or starting equipment of a spark-ignition or compression-ignition intern engines (for example, ignition magnetos, mag ignition coils, sparking plugs and glow plugs, st generators (for example, dynamos, alternators of a kind used in conjunction with such engine	(28% to 18%)

24. OTHER PROPOSALS

S.No	Chapter / Heading / Sub- heading / Tariff item	Description of goods	Rate Change
1.	8806	Unmanned aircrafts	GST 28%/18% to 5%
1.	49	Technical documentation in respect of goods exempted under notification No. 19/ 2019-Customs dated 06.07.2019.	IGST 18% to Nil
2.	71	Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme	IGST 18% to Nil
3.	Any chapter	Works of art and antiques	IGST 18% to Nil
4.	88, 8536	Flight Motion Simulator and its parts	IGST 18% to Nil
5.	88, 8536	Target Motion Simulator and its parts	IGST 18% to Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate Change
6.	Any chapter	Parts, sub-assemblies of HACFS	IGST 18% to Nil
7.	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly- Return, vent guide assembly-supply, vent guide assembly- NBC for MRSAM system	IGST 18% to Nil
8.	84, 85, 87, 90, 93	Parts and sub-assemblies of IADWS	IGST 18% to Nil
9.	88	Military transport aircraft (C-130, C-295MW)	IGST 18% to Nil
10.	89	Deep Submergence Rescue Vessel	IGST 18% to Nil
11.	89	Unmanned Underwater vessels/platforms	IGST 18% to Nil
12.	8807	Ejection Seats for fighter aircrafts	IGST 18% to Nil
13.	8506	High performance batteries for drones and specialised equipment	IGST 18% to Nil
14.	8525	Communication devices including software defined radios with component and accessories	IGST 18% to Nil
15.	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories	IGST 18% to Nil
16.	89	Sonobuoys for naval air assets	IGST 18% to Nil
17.	93	Ship launched missiles	IGST 18% to Nil
18.	93	Rockets with calibre more than 100mm	IGST 18% to Nil
19.	88	RPA (Remote Piloted Aircraft) for military use	IGST 18% to Nil
20.	Any chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Gun, Light machine gun, MAG Gun.	IGST 18% to Nil
* To be effective from a date to be notified based on discharging of entire loan and interest liability on account of compensation cess			