



56th GST Council Meeting

Detailed Analysis of Major
GST Reforms

September 2025

Compliance

Intermediary
Services

Refunds

Zero-Rated
& IDS

Registration

Small Taxpayers
& ECOS

Litigation

GSTAT
Activation

Policy

Post-Sale
Discounts

Incentives

Export Boost

Social Impact

Insurance
Relief

Rate Cuts

Across 150+
HSN Codes

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Introduction

The GST Council's recent proposals in the meeting dated 03-09-2025 underline the Government's commitment to building a simpler, transparent, and growth-oriented tax framework.

The reduction in GST rates on cement, pharmaceuticals, and other essential sectors is expected to ease costs for businesses and consumers alike. Lower cement rates will directly benefit infrastructure and housing, while reduced pharmaceutical rates will improve healthcare affordability and accessibility. Together, these measures are set to stimulate demand and provide a broader push to economic activity. The amendments to the place of supply rules for intermediaries and the revised framework for tax adjustments on discounts address long-standing interpretational disputes. By clarifying these provisions, the reforms are expected to significantly reduce litigation, ease compliance, and create a more predictable tax environment for businesses.

Institutional reforms have also been prioritised. The Goods and Services Tax Appellate Tribunal (GSTAT) will start accepting appeals by September and begin hearings by December this year. With the Council setting 30-06-2026 as the deadline for filing backlog appeals, a time-bound resolution framework is being established.

Complementing these reforms, the proposed service tax exemption for individual health insurance, along with reinsurance thereof, reflects the Government's intent to make insurance more affordable, expand coverage, and strengthen social security and healthcare systems.

Together, these initiatives mark a comprehensive reform package reducing costs, providing legal clarity, and strengthening institutional mechanisms. By balancing economic stimulus with compliance ease, the reforms reinforce GST's role as a cornerstone of India's growth and ease of doing business.

1. **Recommended to Omit the Specific Provision Under Section 13(8)(b) of the IGST Act with Respect to Determination of Place of Supply of Intermediary Services**

It is recommended to omit the specific provision of place of supply for intermediary services under Section 13(8)(b) of the Integrated Goods and Services Tax Act, 2017 ('IGST Act'). Once omitted, the place of supply of intermediary services will be determined as per the default provision in Section 13(2) of the IGST Act, i.e., the location of the recipient of services.

Taxmann's Comments

Determination of the place of supply is fundamental under GST, as it decides whether a supply is intra-State or inter-State, and in turn whether the Central Goods and Services Tax Act, 2017 ('CGST') and the State Goods and Services Tax Act, 2017 ('SGST')/ Union Territory Goods and Services Tax Act, 2017 ('UTGST') or IGST is levied.

Section 13(8) (b) of the IGST Act provides that for intermediary services, the place of supply is deemed to be the location of the supplier. This rule has significant implications in cross-border transactions where either the supplier or the recipient is outside India.

Intermediary Services and Export of Services

A key requirement for any service to qualify as an export of services is that the place of supply must be outside India. However, since intermediary services are deemed to be supplied at the location of the supplier, services provided by an intermediary in India are regarded as domestic supplies even when rendered to a foreign client. Consequently:

- Such services do not qualify as exports;
- They are not treated as zero-rated supplies;
- GST is levied in India, and export-linked incentives are denied; and
- The tax charged by the intermediary becomes a cost in the hands of the foreign recipient, as they cannot claim input tax credits, thereby making exports more expensive.

Litigation and Judicial View

Under the current provisions, supply of intermediary services by an Indian supplier to a customer located outside India is deemed an intra-State supply and made liable to CGST and SGST/UTGST.

This position was challenged, and the Bombay High Court¹ upheld the constitutional validity of Section 13(8)(b), which mentioned that said provision should be confined to the IGST Act only, and tax under the CGST Act and SGST Act (MGST Act) cannot be levied on the said transaction.

Proposed Amendment

To address these challenges, the GST council, in its 56th meeting, has proposed that the place of supply for intermediary services should shift from the *location of the supplier* to the *location of the recipient of services*. Such a change would:

- Remove the anomaly that denies export benefits to Indian intermediaries,
- Prevent the cascading cost of GST on foreign service recipients,
- Put an end to prolonged litigation surrounding the taxability of intermediary services, and
- Ensure a level playing field for Indian service providers

At the same time, this change would also ensure that where the intermediary is located outside India and the service recipient is in India, the transaction would be liable to GST under the *reverse charge mechanism (RCM)*, thereby safeguarding India's revenue interest.

2. Recommended to Amend Section 15 and Section 34 of the CGST Act in Respect of Post-Sale Discount

- It is recommended to amend Sections 15 and 34 of the CGST Act with respect to post-sale discounts.
- It is proposed that section 15(3)(b)(i) of the CGST Act may be omitted, thereby removing the requirement that post-supply discounts must be established under an agreement made before or at the time of supply and specifically linked to relevant invoices. Corresponding amendments have been proposed in Section 34 to ensure that when such a credit note reduces the value of supply, the recipient will be required to reverse the related input tax credit ('ITC').
- It is also recommended to rescind Circular No. 212/6/2024-GST, dated 26-06-2024, which laid down a mechanism for ensuring compliance with the conditions under Section 15(3)(b)(ii).
- Further, the Council has recommended issuing a clarification on the treatment of post-sale discounts, including:
 - Non-reversal of ITC in cases where discounts are given through financial/commercial credit notes,

¹ Dharmendra M. Jani v. Union of India [2023] 151 taxmann.com 91 (Bombay)

- o Whether post-sale discounts provided by manufacturers to dealers constitute additional consideration in the transaction between dealers and end-customers, and
- o Whether post-sale discounts should be treated as consideration for promotional activities undertaken by dealers.

Taxmann's Comments

Under Section 15(3) of the CGST Act, discounts may be excluded from the value of supply if:

- They are given before or at the time of supply and recorded in the invoice, or
- They are given after the supply, provided:
 - o Such discounts were agreed at or before the time of supply and linked to specific invoices, and
 - o The recipient reverses the ITC attributable to the discount.

The requirement that post-supply discounts to be pre-agreed 'at or before' supply and linked to invoices has led to disputes due to strict interpretation by tax authorities. The proposed omission of Section 15(3)(b)(i) is intended to reduce such litigation.

Section 34(1) currently does not explicitly permit the issuance of credit notes for post-supply discounts not contemplated at the time of supply. To fill this gap, CBIC had issued Circular No. 212/6/2024-GST, requiring suppliers to obtain certificates from recipients confirming ITC reversal. However, this was only a stopgap measure pending system changes.

The Council's recommendation to amend Section 15(3) (b) and Section 34 will provide a clear legal basis for using credit notes to account for post-supply discounts and ensure ITC reversal by recipients.

Nonetheless, in practice, suppliers may still face challenges in verifying whether recipients have actually reversed ITC or not.

The Council also proposes fresh clarifications on contentious issues such as treatment of commercial credit notes, dealer incentives, and promotional discounts.

It is noteworthy that earlier CBIC attempts to clarify similar matters, through Circular No. 105/24/2019-GST, dated 28-06-2019, had to be withdrawn ab initio by Circular No. 112/31/2019-GST, dated 03-10-2019, following stakeholder concerns. The renewed attempt may once again invite interpretational disputes.

The proposed amendments aim to simplify the legal framework on post-sale discounts by aligning the treatment of discounts with credit note provisions, ensuring ITC reversals, and reducing litigation. However, the forthcoming clarifications will need to be carefully drafted to avoid repeating past interpretational challenges.

3. Recommendation for Sanction of Risk-Based Provisional Refund on Account of Zero-Rated Supplies

- It is proposed to amend Rule 91(2) of the CGST Rules to allow sanction of 90% of the refund claimed as provisional refund based on system-driven risk evaluation for zero-rated supplies (exports of goods or services, or supplies to SEZ units/developers for authorised operations).
- In cases flagged as high risk, the proper officer may, after recording reasons in writing, withhold provisional sanction and undertake detailed scrutiny of the refund application.
- A notification will also be issued specifying certain categories of taxpayers who will not be eligible for a provisional refund. The revised framework will take effect from 1st November, 2025.

Taxmann's Comments

Section 54(6) of the CGST Act and Rule 91 already allow 90% of refund sanction on zero-rated supplies (through Form RFD-04/Form RFD-05), subject to certain conditions. The amendment proposes to strengthen this by introducing a system-based risk assessment, reducing subjectivity and human intervention.

In cases identified as high risk, officers will be required to record written reasons when withholding provisional refunds. This ensures accountability and protects taxpayers from arbitrary decisions.

Faster refund processing will ease working capital pressures on exporters and SEZ suppliers. It will improve their global competitiveness and bring India's refund mechanism closer to international best practices.

4. Recommendation for Risk-Based Provisional Refunds Arising Out of Inverted Duty Structure (IDS)

- It is proposed to amend Section 54(6) of the CGST Act to allow provisional sanction of 90% of refund claims arising out of an inverted duty structure ('IDS'), similar to the mechanism currently applicable for refunds on zero-rated supplies.

- Pending this legislative amendment, CBIC will issue instructions directing field formations to grant 90% of the claimed refund provisionally, based on system-driven risk evaluation, as proposed in the case of zero-rated supply refunds.
- The revised framework will take effect from 01-11-2025.

Taxmann's Comments

Section 54(3) of the CGST Act, read with Rule 89(5) of the CGST Rules, permits refund of unutilised input tax credit (ITC) arising from an IDS, though restricted only to ITC on inputs. This position has been upheld by the Supreme Court.

Currently, such refunds are sanctioned only after a detailed scrutiny, which often results in delays and refund pendency.

Extending the provisional refund mechanism under Section 54(6) to IDS cases marks a significant policy shift, placing IDS refunds at par with refunds on zero-rated supplies.

This will enable 90% of the refund to be released upfront on a provisional basis, subject to automated risk-based checks, thereby easing the burden on taxpayers while protecting revenue interests.

The proposal does not alter refund eligibility criteria. As per law, ITC on input services will continue to remain excluded from IDS refunds.

CBIC's plan to issue interim instructions even before statutory changes come into effect will ensure immediate relief to taxpayers by operationalising provisional refunds without delay.

The proposal to extend provisional refunds to IDS cases is a welcome step that strikes a balance between taxpayer facilitation and revenue safeguards through risk-based evaluation. It has the potential to reduce refund pendency, improve liquidity for businesses, and align refund administration with the government's broader policy of simplifying GST compliance and ease of doing business.

5. Recommendation to Amend the CGST Act for GST Refunds on Low-Value Export Consignments

It is proposed to amend Section 54(14) of the CGST Act, 2017, to remove the existing threshold limit for refunds on exports made with payment of tax. This measure will particularly benefit small exporters, including those exporting through courier or postal modes.

Taxmann's Comments

Under the current GST framework, Section 54(14) of the CGST Act restricts refunds if the claim amount is less than ₹1,000 per tax head. This statutory threshold has posed significant challenges for micro and small exporters, especially in the e-commerce sector and in postal/courier-based exports, where many consignments are of low value and consequently become ineligible for refunds.

The removal of this threshold will ensure that every genuine refund claim is admissible, irrespective of value, thereby unlocking a large number of pending refund claims tied to small-value shipping bills.

This reform will also align India's GST framework with international best practices, which generally do not impose minimum thresholds for export-related refunds. In doing so, it will enhance the ease of doing business and foster growth in the cross-border e-commerce segment.

6. Recommendation to Introduce a Simplified GST Registration Scheme for Small and Low-Risk Taxpayers

It is recommended to introduce an optional simplified GST registration scheme designed specifically for small and low-risk taxpayers.

Taxmann's Comments

The proposed scheme seeks to reduce compliance complexity and provide a faster, more efficient registration process for small and low-risk taxpayers. The proposed scheme shall be operational from 01-11-2025.

Eligible applicants will receive automatic GST registration within three working days of submitting their application, significantly shortening the current approval timelines.

The scheme will apply to taxpayers:

- Classified as low-risk based on system evaluation, and
- Whose self-assessed monthly output tax liability on supplies to registered persons does not exceed ₹2.5 lakh (inclusive of CGST, SGST/UTGST, and IGST).

Participation in the scheme will be voluntary, allowing taxpayers to opt in or out as per their preference.

Under the current GST framework, registration approval requires manual verification by officers, including document scrutiny and, in some cases, physical site visits. This often causes delays, compliance burden, and uncertainty for small taxpayers, discouraging timely entry into the GST system.

The proposed scheme is expected to benefit nearly 96% of new GST applicants, offering quicker market entry and reduced compliance hurdles.

By automating registration for low-risk taxpayers, the scheme will also optimise administrative resources, enabling officers to focus on high-risk cases.

This initiative represents a significant step towards improving the ease of doing business under GST. By combining voluntary participation, automated approvals, and risk-based evaluation, it will streamline registration for small taxpayers while ensuring revenue protection through continued monitoring of higher-risk cases.

7. Recommendation to Introduce Simplified GST Registration Mechanism for Small Suppliers

It is recommended to introduce a simplified GST registration mechanism for small suppliers making supplies through E-commerce Operators ('ECOs') across multiple states, as such suppliers currently face significant challenges in maintaining a Principal Place of Business ('PPOB') in every state.

Taxmann's Comments

E-commerce sector is on a growth trajectory and has a cascading effect on all sectors of the economy with the potential to reshape the Indian economy as we move forward into the next decade.

Under the current GST framework, any supplier selling goods through an ECO is mandatorily required to obtain GST registration, regardless of turnover.

By contrast, suppliers operating offline enjoy exemption thresholds of ₹40 lakhs (for goods) and ₹20 lakhs (for services). This disparity places e-commerce sellers at a disadvantage, as they lose the benefit of exemption upon making their first online supply.

The requirement to obtain registration and maintain a physical PPOB in each state of operation imposes:

- Substantial rental and infrastructure costs,
- Increased compliance obligations (return filing, record keeping, assessments, audits), and
- Reduced margins, which disproportionately impact small and medium enterprises.

Introducing a simplified GST registration framework for small suppliers selling through ECOs would address current compliance challenges, lower operational costs, and promote broader adoption of e-commerce. This reform would enhance the competitiveness of small businesses while supporting the growth and formalisation of India's digital marketplace.

8. Other Recommendations

- It is proposed to insert an explanation under the definition of 'specified premises' for determining the taxability of restaurant services. This clarification will ensure that a stand-alone restaurant cannot classify itself as a 'specified premises' and, consequently, will not be eligible to pay GST at 18% with ITC.
- The Goods and Services Tax Appellate Tribunal ('GSTAT') will be made operational for accepting appeals by the end of September and is expected to commence hearings by the end of December this year. The Council has further recommended 30.06.2026 as the cut-off date for filing backlog appeals. The Principal Bench of the GSTAT will also function as the National Appellate Authority for Advance Ruling ('NAAAR').
- It is proposed to grant an ad hoc exemption from IGST and Compensation Cess on the import of a new armoured sedan car by the President's Secretariat for the official use of the President of India.
- Amendments to the GST valuation rules are recommended to align them with the revised tax rate applicable to lottery tickets.
- It is recommended to introduce retail sale price (RSP) based valuation under GST for Pan Masala, Cigarettes, Gutkha, Chewing Tobacco, Zarda, Scented Tobacco, and Unmanufactured Tobacco. Accordingly, necessary amendments will be made to the CGST Rules, 2017 and relevant notifications.
- The revised GST rates on services and goods (other than Pan Masala, Gutkha, Cigarettes, Chewing Tobacco products such as Zarda, Unmanufactured Tobacco, and Bidi) will come into effect from 22-09-2025.
- For Pan Masala, Gutkha, Cigarettes, Chewing Tobacco products such as Zarda, Unmanufactured Tobacco, and Bidi, the current GST rates along with applicable Compensation Cess shall continue until the outstanding loan and interest obligations under the Compensation Cess account are fully settled.

9. Rate Rationalisation

- The Council has recommended that the changes in GST rates of all services and all goods except pan masala, gutkha, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and bidi, will be implemented w.e.f. 22-09-2025.
- An illustrative list of sector-wise changes in rates of goods are as follows:

FOOD SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
0401	Ultra-High Temperature (UHT) milk	5%	Nil
0406	Chena or paneer, pre-packaged and labelled	5%	Nil
1905	Pizza bread	5%	Nil
1905 or 2106	Khakhra, chapathi or roti	5%	Nil
2106	Paratha, parotta and other Indian breads by any name called	18%	Nil
0402 91 10, 0402 99 20	Condensed milk	12%	5%
0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	12%	5%
0406	Cheese	12%	5%
0802	Other Nuts, dried, such as almonds, peanuts, chestnuts, whether or not shelled or peeled	12%	5%
0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried	12%	5%
0805	Citrus fruit	12%	5%
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind]	12%	5%
1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	12%	5%
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	12%	5%
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	12%	5%
1601	Sausages and similar products, of meat, meat of-fal, blood or insects; food preparations based on these products	12%	5%

HSN Code	Description of Goods	Existing Rates	Proposed Rates
1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)	12%	5%
1704	Sugar-boiled confectionery	12%	5%
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared	12%	5%
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	12%	5%
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	12%	5%
2009 89 90	Tender coconut water, pre-packaged and labelled	12%	5%
2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled	12%	5%
2106 90 91	Diabetic foods	12%	5%
2201	Drinking water packed in 20-litre bottles	12%	5%
2202 99 10	Soya milk drinks	12%	5%
2202 99 20	Fruit pulp or fruit juice-based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]	12%	5%
2202 99 30	Beverages containing milk	12%	5%
1704	Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak and sugar boiled confectionery]	18%	5%
1805	Cocoa powder, not containing added sugar or sweetening matter	18%	5%
1806	Chocolates and other food preparations containing cocoa	18%	5%
1904	All goods, i.e. Corn flakes, bulgar wheat, and prepared foods obtained from cereal flakes	18%	5%
1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	18%	5%

HSN Code	Description of Goods	Existing Rates	Proposed Rates
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	18%	5%
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter, nor flavoured	18%	5%
2202 91 00, 2202 99	Other non-alcoholic beverages	18%	40%
2106 90 20	Pan masala	28%	40%
2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured	28%	40%
2202 99 90	Caffeinated Beverages	28%	40%
2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice	28%	40%

TOBACCO SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
1404 90 10	Bidi wrapper leaves (tendu)	18%	5%
1404 90 50	Indian katha	18%	5%
2403	*Bidi	28%	18%
2401	*Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	28%	40%
2402	*Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	28%	40%
2403	*Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences	28%	40%
2404 11 00	*Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion	28%	40%
2404 19 00	*Products containing tobacco or nicotine substitutes and intended for inhalation without combustion	28%	40%

**To be effective from a date to be notified based on the discharging of the entire loan and interest liability on account of compensation cess*

AGRICULTURE SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
8408	Fixed Speed Diesel Engines of power not exceeding 15HP	12%	5%
8414 20 20	Other hand pumps	12%	5%
8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers	12%	5%
8479	Composting Machines	12%	5%
8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	12%	5%
8716 80	Hand-propelled vehicles (e.g. hand carts, rickshaws and the like); animal-drawn vehicles	12%	5%

FERTILISER SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
2807	Sulphuric acid	18%	5%
2808	Nitric acid	18%	5%
2814	Ammonia	18%	5%
29 or 380893	Gibberellic acid	12%	5%
3808	Certain Biopesticides	12%	5%
4011	Rear tractor tyres and rear tractor tyre tubes	18%	5%
4011 70 00	Tyre for tractors	18%	5%
4013 90 49	Tube for tractor tyres	18%	5%
8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	18%	5%
8413 81 90	Hydraulic Pumps for Tractors	18%	5%
8708	Various parts of tractors	18%	5%
8708 99 00	Hydraulic and its parts thereof for tractors	18%	5%

COAL SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
2701	Coal, briquettes, ovoids and similar solid fuels manufactured from coal	5%	18%
2702	Lignite, whether or not agglomerated, excluding jet	5%	18%
2703	Peat (including peat litter), whether or not agglomerated	5%	18%

RENEWABLE ENERGY SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
7321 or 8516	Solar cookers	12%	5%
8419 12	Solar water heater and system	12%	5%
84, 85 or 94	Following renewable energy devices and parts: <ul style="list-style-type: none"> • Bio-gas plant; • Solar power-based devices; • Solar power generator; • Wind mills, Wind Operated, Electricity Generator (WOGEG); • Waste-to-energy plants/devices; • Solar lantern/solar lamp; • Ocean waves/tidal waves, energy devices/plants; • Photovoltaic cells, whether assembled in modules or made up into panels. 	12%	5%
87	Fuel Cell Motor Vehicles, including hydrogen vehicles based on fuel cell technology	12%	5%

TEXTILE SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
5401	Sewing thread of manmade filaments, whether or not put up for retail sale	12%	5%
5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	12%	5%
5508	Sewing thread of manmade staple fibres	12%	5%
5509, 5510, 5511	Yarn of manmade staple fibres	12%	5%
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	12%	5%
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%	5%
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%	5%
5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	12%	5%
5701	Carpets and other textile floor coverings, knotted, whether or not made up	12%	5%
5810	Embroidery in the piece, in strips or in motifs, embroidered badges, motifs and the like	12%	5%
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	12%	5%
5905	Textile wall coverings	12%	5%
5906	Rubberised textile fabrics, other than those of heading 5902	12%	5%
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	12%	5%
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%	5%
5911	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	12%	5%

HSN Code	Description of Goods	Existing Rates	Proposed Rates
6501	Textile caps	12%	5%
6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	12%	5%
9404	Products wholly made of quilted textile material not exceeding ₹2500 per piece	12%	5%
5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	18%	5%
5505	Waste of manmade fibres	18%	5%
61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding ₹2500 per piece	12%	18%
62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding ₹2500 per piece	12%	18%
63 [other than 6309]	Other made-up textile articles, sets of sale value exceeding ₹2500 per piece [other than worn clothing and other worn articles; rags]	12%	18%
9404	Cotton quilts of sale value exceeding ₹2500 per piece	12%	18%
9404	Products wholly made of quilted textile material exceeding ₹2500 per piece	12%	18%

HEALTH SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
2801 20	Iodine	12%	5%
2804 40 10	Medical-grade oxygen	12%	5%
2847	Medicinal-grade hydrogen peroxide	12%	5%
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%	5%
3004	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%	5%
3822	All diagnostic kits and reagents	12%	5%

HSN Code	Description of Goods	Existing Rates	Proposed Rates
4015	Surgical rubber gloves or medical examination rubber gloves	12%	5%
9004	Spectacles and goggles for correcting vision	12%	5%
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	12%	5%
9804	Other Drugs and medicines intended for personal use	12%	5%
9025	Thermometers for medical, surgical, dental or veterinary usage	18%	5%
9027	Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.	18%	5%

EDUCATION SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
4016	Erasers	5%	Nil
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	12%	Nil
8214	Pencil sharpeners	12%	Nil
9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk	12%	Nil
4820	Exercise book, graph book, & laboratory note book and notebooks	12%	Nil
7310 or 7326	Mathematical boxes, geometry boxes and colour boxes	12%	5%

COMMON MEN ITEMS

HSN Code	Description of Goods	Existing Rates	Proposed Rates
33061010	Tooth powder	12%	5%
3406	Candles, tapers and the like	12%	5%
3926	Feeding bottles	12%	5%
4202 22 20	Handbags and shopping bags, of cotton	12%	5%
4202 22 30	Handbags and shopping bags, of jute	12%	5%
4419	Tableware and Kitchenware of wood	12%	5%

HSN Code	Description of Goods	Existing Rates	Proposed Rates
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	12%	5%
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	12%	5%
6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	12%	5%
7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	12%	5%
7323	Table, kitchen or other household articles of iron & steel; Utensils	12%	5%
7418	Table, kitchen or other household articles of copper; Utensils	12%	5%
7419 80 30	Brass Kerosene Pressure Stove	12%	5%
7615	Table, kitchen or other household articles of aluminium or utensils	12%	5%
8712	Bicycles and other cycles (including delivery tricycles), not motorised	12%	5%
8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	12%	5%
9403	Furniture wholly made of bamboo, cane or rattan	12%	5%
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%	5%
9619 00 30, 9619 00 40, or 9619 00 90	All goods-napkins and napkin liners for babies, clinical diapers	12%	5%
3304	Talcum powder, Face powder	18%	5%
3305	Hair oil, shampoo	18%	5%
3306	Dental floss, toothpaste	18%	5%
3307	Shaving cream, shaving lotion, aftershave lotion	18%	5%
96032100	Tooth brushes, including dental-plate brushes	18%	5%

CONSUMER ELECTRONICS

HSN Code	Description of Service	Existing Rate	Proposed Rate
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%	18%
8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	28%	18%
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%	18%

PAPER SECTOR

HSN Code	Description of Goods	Existing Rate	Proposed Rate
4802	Uncoated paper and paperboard used for exercise book, graph book, laboratory notebooks and notebooks	12%	Nil
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard, or of other fibrous cellulosic material	12%	5%
4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	12%	5%
4819 10, 4819 20	Cartons, boxes and cases of Corrugated paper or paper boards; or non-corrugated paper or paper board	12%	5%
4823	Paper pulp moulded trays	12%	5%
48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	12%	5%
48	Paper Sack and Biodegradable Bags	12%	5%
4702	Chemical wood pulp, dissolving grades	12%	18%
4806 20 00	Greaseproof papers	12%	18%
4806 40 10	Glassine papers	12%	18%
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%	18%

HSN Code	Description of Goods	Existing Rate	Proposed Rate
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%	18%
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%	18%

TRANSPORTATION SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
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%	18%
8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	28%	18%
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 biofuels]	28%	18%
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%	18%
8703	Diesel-driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.	28%	18%
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%	18%
8703	Three-wheeled vehicles	28%	18%
8703 40, 8703 60	Motor vehicles with both a 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 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%	18%

8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]	28%	18%
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	28%	18%
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	28%	18%
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	28%	18%
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%	18%
8714	Parts and accessories of vehicles of heading 8711	28%	18%
8903	Rowing boats and canoes	28%	18%
9401 20 00	Seats of a kind used for motor vehicles	28%	18%
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 the above table [wherein 28% to 18% is mentioned]	28%	40%
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%	40%
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%	40%
8711	Motorcycles of engine capacity exceeding 350 cc	28%	40%
8802	Aircraft for personal use.	28%	40%
8903	Yachts and other vessels for pleasure or sports	28%	40%

SPORTS GOODS AND TOYS

HSN Code	Description of Goods	Existing Rates	Proposed Rates
4203	Gloves specially designed for use in sports	12%	5%
9503	Toys like tricycles, scooters, pedal cars, etc. (including parts and accessories thereof) [other than electronic toys]	12%	5%
9504	board games, like ludo, etc. [other than Video game consoles and Machines]	12%	5%
9506	Sports goods other than articles and equipment for general physical exercise	12%	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%	5%

DUTIABLE ARTICLES FOR PERSONAL USE (FOR IMPORTS)

HSN Code	Description of Goods	Existing Rates	Proposed Rates
9804	All dutiable articles intended for personal use	28%	18%

LEATHER SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
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%	5%
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%	5%
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%	5%

HSN Code	Description of Goods	Existing Rates	Proposed Rates
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	12%	5%
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, 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%	5%
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%	5%

WOOD SECTOR

HSN Code	Description of Goods	Existing Rate	Proposed Rate
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 e) Sisal-fibre Boards; f) Bagasse Board; and g) Cotton Stalk Particle Board h) Particle/fibre board manufactured from agricultural crop residues	12%	5%
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%	5%
4405	Wood wool; wood flour	12%	5%
4409	Bamboo flooring	12%	5%
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%	5%

HSN Code	Description of Goods	Existing Rate	Proposed Rate
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	12%	5%
4418	Bamboo wood building joinery	12%	5%
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%	5%
4503	Articles of natural cork, such as Corks and Stoppers, Shuttlecock cork bottom	12%	5%
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	12%	5%

DEFENCE SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
8525 60	Two-way radio (Walkie-talkie) used by defence, police and paramilitary forces, etc	12%	5%
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	12%	5%

FOOTWEAR SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
64	Footwear of sale value not exceeding ₹2500 per pair	12%	5%
64	Footwear of sale value exceeding ₹2500 per pair	18%	18%

CONSTRUCTION SECTOR

HSN Code	Description of Goods	Existing Rates	Proposed Rates
2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	28%	18%
68	Sand lime bricks or Stone inlay work	12%	5%

HANDICRAFTS SECTOR

HSN Code	Description of Goods	Existing Rate	Proposed Rate
44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	12%	5%
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%	5%
6913	Statues and other ornamental articles	12%	5%
9706	Antiques of an age exceeding one hundred years	12%	5%
3406	Handcrafted candles	12%	5%
4202 22,4202 29, 4202 31 10, 4202 31 90, 4202 32,4202 39	Handbags, including pouches and purses; jewellery box	12%	5%
4416, 4421 99 90	Carved wood products, artware/decorative articles of wood (including inlay work, casks, barrels, vats)	12%	5%
4414	Wooden frames for painting, photographs, mirrors, etc	12%	5%
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%	5%
4503 90 90 4504 90	Art ware of cork [including articles of sholapith]	12%	5%
6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	12%	5%

HSN Code	Description of Goods	Existing Rate	Proposed Rate
68159990	Stone artware, stone inlay work	12%	5%
691200 10, 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	12%	5%
6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)	12%	5%
7009 92 00	Ornamental framed mirrors	12%	5%
7018 90 10	Glass statues [other than those of crystal]	12%	5%
7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	12%	5%
7326 90 99	Art ware of iron	12%	5%
7419 80	Artware of brass, copper/ copper alloys, electro plated with nickel/silver	12%	5%
7616 99 90	Aluminium art ware	12%	5%
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; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	12%	5%
940510	Handcrafted lamps (including panchloga lamp)	12%	5%
940150, 9403 80	Furniture of bamboo, rattan and cane	12%	5%
9503	Dolls or other toys made of wood, metal, or textile material [incl wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	12%	5%
9601	Worked articles of ivory, bone, tortoise shell, and horn, antlers, coral, mother of pearl, seashell, and other animal carving materials	12%	5%
9602	Worked on 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%	5%
9703	Original sculptures and statuary, in metal, stone, or any material	12%	5%
4802	Handmade Paper and Paper board	12%	5%

OTHER MACHINERY

HSN Code	Description of Goods	Existing Rates	Proposed Rates
8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	12%	5%
8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	28%	18%
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	28%	18%
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square), other than Lithium-ion battery and other Lithium-ion accumulators, including Lithium-ion power banks	28%	18%

MISCELLANEOUS ITEMS

HSN Code	Description of Goods	Existing Rate	Proposed Rate
01012100, 010129	Live horses	12%	5%
2515 12 10	Marble and travertine blocks	12%	5%
2516	Granite blocks	12%	5%
29061110	Natural menthol	12%	5%
3701	Photographic plates and film for X-ray for medical use	12%	5%
3705	Photographic plates and films, exposed and developed, other than cinematographic film	12%	5%
3706	Photographic plates and films, exposed and developed, whether or not incorporating a soundtrack or consisting only of a soundtrack, other than feature films	12%	5%
3818	Silicon wafers	12%	5%
3926	Plastic beads	12%	5%
4007	Latex Rubber Thread	12%	5%
4016	Rubber bands	12%	5%
6602	whips, riding-crops and the like	12%	5%
6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	12%	5%
7015 10	Glasses for corrective spectacles and flint buttons	12%	5%

HSN Code	Description of Goods	Existing Rate	Proposed Rate
7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or aluminium	12%	5%
7317	Animal shoe nails	12%	5%
8420	Hand-operated rubber roller	12%	5%
9001	Contact lenses; Spectacle lenses	12%	5%
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	12%	5%
9404	Coir products [except coir mattresses]	12%	5%
9607	Slide fasteners and parts thereof	12%	5%
29061190	Other than natural menthol	12%	18%
9302	Revolvers and pistols, other than those of heading 9303 or 9304	28%	40%
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	28%	40%

- Illustrative list of sector-wise changes in rates of services are as follows:

INSURANCE SECTOR

HSN Code	Description of Service	Existing Rate	Proposed Rate
9971	All individual health insurance, along with reinsurance thereof	18% with ITC	Nil
	All individual life insurance, along with reinsurance thereof	18% with ITC	Nil

TRANSPORTATION SECTOR

HSN Code	Description of Service	Existing Rate	Proposed Rate
9964	Supply of Air transport of passengers in other than economy class	12% with ITC	18% with ITC
9964	Supply of Passenger transport by any motor vehicle, where fuel cost is included	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
		12% with ITC	18% with ITC

HSN Code	Description of Service	Existing Rate	Proposed Rate
9965	Supply of Transport of goods by GTA	5% without ITC (RCM/FCM)	5% without ITC (RCM/FCM)
		12% with ITC	18% with ITC
9966	Supply of renting of any motor vehicle (with operator) of any motor vehicle designed to carry passengers, where the cost of fuel is included in the consideration	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
		12% with ITC	18% with ITC

JOB WORK SECTOR

HSN Code	Description of Service	Existing Rate	Proposed Rate
9988	Supply of job work in relation to bricks which attract GST at the rate of 5%	12% with ITC	5% with ITC
9988	Supply of job-work services in relation goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (pharmaceutical products)	12% with ITC	5% with ITC
9988	Supply of job-work services in relation to Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975	12% with ITC	5% with ITC
9988	Supply of job-work not elsewhere covered (residual entry)	12% with ITC	18% with ITC

CONSTRUCTION SECTOR

HSN Code	Description of Service	Existing Rate	Proposed Rate
9954	Composite supply of works contract and associated services, in respect of the offshore works contract relating to oil and gas exploration and production in the offshore area	12% with ITC	18% with ITC
9954	Composite supply of works contract involving predominantly earth work (that is, constituting more than 75% of the value of the works contract) provided to the Government	12% with ITC	18% with ITC
9954	Composite supply of works contract provided by a sub-contractor to the main contractor providing services in the above entry to the Government	12% with ITC	18% with ITC

LOCAL DELIVERY SECTOR

HSN Code	Description of Service	Existing Rate	Proposed Rate
9968	Local delivery services (covered under SAC 996813 under the Group Postal and Courier Services)	18% with ITC	18% with ITC (no change)
9968	Supply of local delivery services through Electronic Commerce Operator (ECO)	Not currently notified under section 9(5) of the CGST Act	18%
	<ul style="list-style-type: none"> Local delivery services, to be notified under section 9(5) of the CGST Act in cases where the person supplying such services through ECO is not liable for registration under GST. The applicable rate on such services is 18%. Local delivery services provided by and through ECO are to be excluded from the scope of GTA services. 		

OTHER SERVICES (12% to 5%)

HSN Code	Description of Service	Existing Rate	Proposed Rate
9971	Supply of the Service of a third-party insurance of 'goods carriage'	12% with ITC	5% with ITC
9996	Services by way of admission to exhibition of cinematograph films where the price of the admission ticket is one hundred rupees or less	12% with ITC	5% with ITC
9994	Services by way of treatment or disposal of bio-medical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment	12% with ITC	5% with ITC
9963	Supply of 'hotel accommodation' having the value of the supply of a unit of accommodation less than or equal to seven thousand five hundred rupees per unit per day or equivalent	12% with ITC	5% without ITC
9997	Beauty and physical well-being services falling under group 99972	18% with ITC	5% without ITC

OTHER SERVICES (28% to 40%)

HSN Code	Description of Service	Existing Rate	Proposed Rate
9996	Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL	28% With ITC	40% with ITC
9996	Services by a race club for the licensing of book-makers in such a club	28% With ITC	40% with ITC
9973	Leasing or rental services, without operator of goods	28% With ITC	40% with ITC
Any chapter	Specified Actionable Claims (betting, casinos, gambling, horse racing, lottery, online money gaming) are defined as goods (Corresponding changes in the lottery valuation rules are also being carried out)	28% With ITC	40% with ITC

Disclaimer:

The rates provided are for reference purposes only and do not represent a complete list.