

**LIST OF GOODS FOR CHANGE IN GST RATE RECOMMENDED  
BY GST COUNCIL IN ITS 21<sup>ST</sup> MEETING HELD ON 9<sup>TH</sup> SEPTEMBER, 2017**

1. The GST Council has recommended changes in the GST rates on the following goods:

<b>S. No.</b>	<b>HSN</b>	<b>Description</b>	<b>Present GST Rate</b>	<b>Recommended GST rate</b>
1.	0802	Walnuts, whether or not shelled	12%	5%
2.	0813	Tamarind dried	12%	5%
3.	2106	Roasted Gram	12%	5%
4.	2106	Custard powder	28%	18%
5.	2106	Batters, including idli / dosa batter	18%	12%
6.	2304, 2305, 2306	Oil cakes	Nil for cattle feed 5% for other uses	5% [irrespective of end use]
7.	2306	Cotton seed oil cake	Nil for cattle feed 5% for other uses	Nil [irrespective of end use]
8.	3307 41 00	Dhoop batti, dhoop, sambhrani and other similar items	12%	5%
9.	3926	Medical grade sterile disposable gloves of plastics	28%	18%
10.	3926	Plastic raincoats	28%	18%
11.	4016	Rubber bands	28%	12%
12.	4016	Rice rubber rolls for paddy de-husking machine	28%	18%
13.	4907	Duty Credit Scrips	12%	5%
14.	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission's outlets	5%	Nil
15.	5801	Corduroy fabrics	12%	5% [with no refund of ITC]
16.	5808	Saree fall	12%	5%
17.	6501	Textile caps	18%	12%
18.	6912	Idols made of clay	28%	Nil
19.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	28%	12%
20.	7102	Rough industrial diamonds including unsorted rough diamonds	3%	0.25%

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21.	8424	Nozzles for drip irrigation equipment or sprinklers [mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders]	18%	12%
22.	8445	Charkha for hand spinning of yarns, including amber charkha	Nil / 18%	Nil
23.	8528	Computer monitors upto 20" Note: Computer monitors upto 17" are already at 18%.	28%	18%
24.	9404	Cotton quilts	18%	5% on cotton quilts not exceeding Rs.1000 per piece, 12% on cotton quilts exceeding Rs.1000 per piece
25.	9601	Worked corals, other than articles of coral	28%	5%
26.	9603	Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles. Note: Phool bahari jhadoo is already at Nil GST.	5%	Nil
27.	9613	Kitchen gas lighters	28%	18%
28.	Any Chapter	Rosaries and prayer beads	18%	5%
29.	Any Chapter	Hawan samagri	Applicable rate	5%
30.	4419	Table and Kitchenware etc. of wood	18%	12%
31.	4601, 4602	Grass, leaf and reed and fibre products, including mats, pouches, wallets	12%	5%
32.	4823	Paper Mache articles	18%	5%
33.	68	Stone inlay work	28%	12%
34.	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.	28%	12%

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35.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic.	28%	12%
36.	6911	Tableware, kitchenware, other household articles and toilet articles of porcelain or china [including small accessories bathroom or sanitary fittings such as soap dishes, sponge baskets, toothbrush holders, towel hooks and toilet paper holders]	18%	12%
37.	6912	Tableware, kitchenware, other household articles and toilet articles other than of porcelain or china [including small accessories bathroom or sanitary fittings such as soap dishes, sponge baskets, toothbrush holders, towel hooks and toilet paper holders].	28%	12%
38.	6913	Statues and other ornamental articles.	28%	12%
39.	8306	All goods, including bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments of base metal including metal bidriware; photograph, picture or similar frames, of base metal; mirrors of base metal,	18%	12%
40.	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials (including articles obtained by moulding); articles of coral	28%	12%

2. The issue of avoidance of 5% GST on pulses, cereals and flours, put up in unit container and bearing a registered brand name, was also discussed by the GST Council. After detailed deliberations, the Council recommended that the following amendments may be made to the existing Notifications, so as to provide that:

- 1) A brand registered as on 15.05.2017 shall be deemed to be a registered brand for the purposes of levy of 5% GST, irrespective of whether or not such brand is subsequently deregistered.
- 2) A brand registered as on 15.05.2017 under the Copyright Act, 1957 shall also be treated as a registered brand for the purposes of levy of 5% GST.
- 3) A brand registered as on 15.05.2017 under any law for the time being in force in any other country shall also be deemed to be a registered brand for the purposes of levy of 5% GST.

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- 4) A mark or name in respect of which actionable claim is available shall be deemed to be a registered brand name for the purposes of levy of 5% GST.
3. Indigenous handmade musical instruments attract Nil GST. The Council recommended a list of such handmade instruments [eligible for Nil GST rate], which is attached as **Annexure**.

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**Annexure**

**List of indigenous handmade musical instruments**

1. Bulbul Tarang
2. Dotar, Dotora, or Dotara
3. Ektara
4. Getchu Vadyam or Jhallari
5. Gopichand or Gopiyatra or Khamak
6. Gottuvadyam or Chitravina
7. Katho
8. Sarod
9. Sitar
10. Surbahar
11. Surshringar
12. Swarabat
13. Swarmandal
14. Tambura
15. Tumbi
16. Tuntuna
17. Magadi Veena
18. Hansaveena
19. Mohan Veena
20. Nakula Veena
21. Nanduni
22. Rudra Veena
23. Saraswati Veena
24. Vichitra Veena
25. Yazh
26. Ranjan Veena
27. Triveni Veena
28. Chikara
29. Dilruba
30. Ektara violin
31. Esraj
32. Kamaicha
33. Mayuri Vina or Taus
34. Onavillu
35. Behala(violin type)
36. Pena or Bana
37. Pulluvan veena - one stringed violin
38. Ravanahatha
39. Folk sarangi
40. Classical sarangi
41. Sarinda
42. Tar shehnai
43. Gethu or Jhallari
44. Gubguba or Jamuku - Percussion string instrument
45. Pulluvan kutam

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46. Santoor - Hammered chord box
47. Pepa
48. Pungi or Been
49. Indian Harmonium: Double reed
50. Kuzhal
51. Nadaswaram
52. Shehnai
53. Sundari
54. Tangmuri
55. Alghoza - double flute
56. Bansuri
57. Venu (Carnatic flute) Pullanguzhal
58. Mashak
59. Titti
60. Sruti upanga
61. Gogona
62. Morsing
63. Shruti box
64. Harmonium (hand-pumped)
65. Ekkalam
66. Karnal
67. Ramsinga
68. Kahal
69. Nagphani
70. Turi
71. Dhad
72. Damru
73. Dimadi
74. Dhol
75. Dholak
76. Dholki
77. Duggi
78. Ghat singhari or gada singari
79. Ghumot
80. Gummata
81. Kanjira
82. Khol
83. Kinpar and Dhobar (tribal drums)
84. Maddale
85. Maram
86. Mizhavu
87. Mridangam
88. Pakhavaj
89. Pakhavaj jori - Sikh instrument similar to tabla
90. Pancharukha vadyam
91. Pung
92. Shuddha madalam or Maddalam
93. Tabala / tabl / chameli - goblet drum
94. Tabla
95. Tabla tarang - set of tablas

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96. Tamte
97. Thanthi Panai
98. Thimila
99. Tumbak, tumbaknari, tumbaknaer
100. Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101. Kanjira - small frame drum with one jingle
102. Kansi - small without jingles
103. Patayani thappu - medium frame drum played with hands
104. Chenda
105. Dollu
106. Dhak
107. Dhol
108. Dholi
109. Idakka
110. Thavil
111. Udukai
112. Chandee
113. Nagara - pair of kettledrums
114. Pambai - unit of two cylindrical drums
115. Parai thappu, halgi - frame drum played with two sticks
116. Sambal
117. Stick daff or stick duff - daff in a stand played with sticks
118. Tamak'
119. Tasha - type of kettledrum
120. Urumee
121. JaltarangChimpta - fire tong with brass jingles
122. Chengila - metal disc
123. Elathalam
124. Geger - brass vessel
125. Ghatam and Matkam (Earthenware pot drum)
126. Ghungroo
127. Khartal or Chiplya
128. Manjeera or jhanj or taal
129. Nut - clay pot
130. Sankarjang - lithophone
131. Thali - metal plate
132. Thattukazhi mannai
133. Kanch tarang, a type of glass harp
134. Kashtha tarang, a type of xylophone

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