



# Consumers to benefit from lower GST rates on a large number of goods & services

**More than 95% items are in / below 18% GST slab.**

The GST Council has, in its meeting held on 10<sup>th</sup> November, 2017, recommended GST rate cuts spread across many sectors and many commodities. The highlights are:-

- List of 28% rated goods pruned substantially from 224 headings to just 50 headings.
- GST rates changed on a number of goods to rationalise and minimise classification disputes.
- Clarifications issued to address the grievances on issues relating to rates & taxability of certain goods & services.
- Rates cut on specified goods and services to help the handicraft, restaurants & aviation sectors.
- These changes have become effective from 15<sup>th</sup> November, 2017.

## 28% to 18%

- Furniture, mattress, bedding and similar furnishing
- Liquid or cream for washing skin
- Trunk, suitcase, vanity cases, brief cases, travelling bags and other hand bags, cases
- Detergents, washing and cleaning preparations
- Shampoos; Hair cream, Hair dyes (natural, herbal or synthetic) and similar other goods; Henna powder or paste, not mixed with any other ingredient
- Perfumes and toilet waters
- Beauty or make-up preparations
- Lamps and lighting fittings
- Primary cells and primary batteries
- Sanitary ware and parts thereof of all kind
- Articles of plastic, floor coverings, baths, shower, sinks, wash-basins, seats, sanitary ware of plastic
- Ceramic tiles of all kinds
- Miscellaneous articles such as vacuum flasks, lighters
- Wrist watches, clocks, watch movement, watch cases, straps, parts
- Article of apparel & clothing accessories of leather, guts, furskin, artificial fur and other articles such as saddlery and harness for any animal
- Articles of cutlery, stoves, cookers and similar non-electric domestic appliances
- Razor and razor blades
- Multi-functional printers, cartridges



- Doors, windows and frames of aluminium
- Articles of plaster such as board, sheet
- Articles of cement or concrete or stone and artificial stone
- Ceramic flooring blocks, pipes, conduits, pipe fittings
- Wallpapers and wall coverings
- Glass of all kinds and articles thereof such as mirror, safety glass, sheets, glassware
- Electrical apparatus for radio and television broadcasting
- Sound recording or reproducing apparatus
- All musical instruments and their parts
- Artificial flowers, foliage and artificial fruits
- Explosives, anti-knocking preparation, fireworks
- Cocoa butter, fat, oil powder
- Extract, essence and concentrates of coffee, miscellaneous food preparations
- Chocolates, Chewing gum / bubble gum
- Malt extract and food preparations of flour, groats, meal, starch or malt extract
- Waffles and wafers coated with chocolate or containing chocolate
- Wire, cables, electrical plugs, switches, sockets, fuses
- Particle/fibre boards and plywood; Article of wood, wooden frame, paving blocks
- Physical exercise equipment, festival and carnival equipment
- Goggles



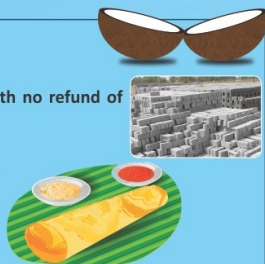
## 18% to 5%

- Puffed rice chikki, peanut chikki, sesame chikki, revdi, tilrevdi, khaza, kazuali, groundnut sweets gatta, kuliya
- Flour of potatoes put up in unit container bearing a brand name
- Chutney powder



## 12% to 5%

- Desiccated coconut
- Narrow woven fabric including cotton newar (with no refund of unutilised input tax credit)
- Idli, dosa batter
- Finished leather, chamois and composition leather
- Coir cordage and ropes, jute twine, coir products
- Fishing net and fishing hooks
- Fly ash bricks



## 18% to 12%

- Condensed milk
- Refined sugar and sugar cubes
- Pasta
- Curry paste, mayonnaise and salad dressings, mixed condiments and mixed seasoning
- Diabetic food
- Medicinal grade oxygen
- Printing ink
- Hand bags and shopping bags of jute and cotton
- Hats (knitted or crocheted)
- Spectacles frames
- Furniture wholly made of bamboo or cane



## 5% to nil

- Guar meal
- Hop cone (other than grounded, powdered or in pellet form)
- Certain dried vegetables such as sweet potatoes, manioc
- Unworked coconut shell
- Fish frozen or dried (not put up in unit container bearing a brand name)
- Khandsari sugar



## GST slashed on your restaurant bill from 18% to 5%

Eating out & ordering food at home much more affordable.

### Changes relating to GST rates on certain services

- All stand-alone restaurants irrespective of air conditioned or otherwise, will attract 5% without ITC. Food parcels (or takeaways) will also attract 5% GST without ITC.
- Restaurants in hotel premises having room tariff of less than Rs 7500 per unit per day will attract GST of 5% without ITC.
- Restaurants in hotel premises having room tariff of Rs 7500 and above per unit per day (even for a single room) will attract GST of 18% with full ITC.
- Outdoor catering will continue to be at 18% with full ITC.
- GST on services by way of admission to "protected monuments" to be exempted.



The complete list of goods, on which GST has been reduced w.e.f. 15.11.2017, is available at URL [goo.gl/9nSzq5](http://goo.gl/9nSzq5). Accordingly, there would be a corresponding reduction in price/MRP of these goods. Consumers may take note of these reductions while making purchases. Consumers are advised to approach the State Screening Committees or the Central Standing Committee on Anti-profiteering in case of any grievance(s).