

Press Release

The GST Council has recommended the GST rates taking into account, inter alia, the present tax incidence on goods [on account of central excise duty rates / embedded central excise duty rates / service tax post-clearance embedding, VAT rates or weighted average VAT rates, cascading of VAT over excise duty and tax incidence on account of CST, octroi, entry tax, etc.].

2. A list of goods, where the incidence of tax under GST is lower than the present tax incidence, is as under:

S. No.	Description of goods
	Food & Beverage
1.	Milk powder
2.	Curd, Lassi, Butter milk put up in unit container
3.	Unbranded Natural Honey
4.	Ultra High Temperature (UHT) Milk
5.	Dairy spreads
6.	Cheese
7.	Cashew nut
8.	Raisin
9.	Spices
10.	Tea
11.	Wheat
12.	Rice
13.	Flour
14.	Soyabean oil
15.	Groundnut oil
16.	Palm oil
17.	Sunflower oil
18.	Coconut oil
19.	Mustard Oil
20.	Sunflower oil
21.	Other vegetable edible oils
22.	Sugar
23.	Palmyra jaggery
24.	Sugar confectionery
25.	Pasta, spaghetti, macaroni, noodles
26.	Fruit and vegetable items and other food products
27.	Pickle, Murabba, Chutney

S. No.	Description of goods
28.	Sweetmeats
29.	Ketchup & Sauces
30.	Mustard Sauce
31.	Toppings, spreads and sauces
32.	Instant Food Mixes
33.	Other pulses bari (mungodi)
34.	Mineral water
35.	Ice and snow
	Infrastructure / fuel
36.	Cement
37.	Coal
38.	Kerosene PDS
39.	LPG Domestic
40.	Fly ash bricks and fly ash blocks
	Medical and health
41.	Insulin
42.	X ray films for medical use
43.	Diagnostic kits and reagents
44.	Glasses for corrective spectacles and flint buttons
45.	Spectacles Lenses
46.	Intraocular lens
47.	Spectacles, corrective
48.	Medical furniture
	Household goods of daily use
49.	Agarbatti
50.	Tooth powder
51.	Hair oil
52.	Toothpaste
53.	Kajal [other than kajal pencil sticks]
54.	Soap
55.	LPG Stove
56.	Aluminium foils
57.	Spoons, forks, ladles, skimmers, cake servers, fish knives, tongs
58.	Sewing Machine
59.	Kerosene pressure lantern
60.	LED
61.	Sports goods other than articles and equipments for general physical exercise

S. No.	Description of goods
62.	Phul-jahroo
63.	Bamboo furniture
	Educational
64.	School Bag
65.	Exercise books and note books
66.	Childrens' picture, drawing or colouring books
67.	Staplers
68.	Printers [other than multifunction printers]
	Clothing and Footwear
69.	Silk fabrics
70.	Woollen fabrics
71.	Cotton fabrics not containing any other textile material
72.	Other Vegetable yarn fabrics
73.	Manmade filament/fibre fabrics
74.	Readymade garments and made up articles of textiles of sale value not exceeding Rs.1000 per piece
75.	Readymade garments and made up articles of textiles of sale value exceeding Rs.1000 per piece
76.	Footwear of RSP upto Rs.500 per pair
77.	Other footwear
	Safety / security gadgets
78.	Helmet
79.	Headgear and parts thereof
80.	Recorder
81.	CCTV
	Agricultural equipment
82.	Fixed Speed Diesel Engines of power not exceeding 15HP
83.	Tractor rear tyres and tractor rear tyre tubes
84.	Weighing Machinery [other than electric and electronic]
	Assistive devices for the differently abled
85.	Car for Physically handicapped person
86.	Braille Watches
	Miscellaneous
87.	Kites
88.	Plastic Tarpaulin
89.	Baby carriages