



**GOODS AND SERVICES TAX**



**Queries relating to GST rates received from various sectors have been scrutinised and developed into short FAQs.**

S. No.	Query	Reply	S. No.	Query	Reply
1.	What is the GST rate for rice bran?	1) Rice bran falls under HS code 2302. 2) Rice bran for use as aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed attracts Nil GST. 3) Rice bran for other uses attracts 5% GST.	24.	What is the HS code and GST rate of parts of sewing machine?	1) The HS code for sewing machine is 8452 and it attracts 12% GST. 2) However, parts of sewing machine falling under HS code 8452 attract 18% under the residual entry S. No. 453 of Schedule III of the notification prescribing GST rates.
2.	What is the GST rate on "De-oiled rice bran" produced during extraction of vegetable oil from "Rice Bran"?	1) HS code 2306 includes de-oiled rice bran obtained as a residue after the extraction of oil from rice bran. 2) De-oiled rice bran attracts 5% GST irrespective of use. The GST rate on seeds of wheat, paddy for sowing purpose is Nil.	25.	What is the HS code and GST rate of parts of machines falling under HS code 8432, 8433, 8434 and 8436?	1) Machines falling under HS codes 8432, 8433, 8434 and 8436 attract 12% GST. 2) However, parts of such machines falling under HS code 8432, 8433, 8434 and 8436 attract 18% GST under the residual entry S.No. 453 of Schedule III of the notification prescribing GST rates.
3.	What is the GST rate on seeds of wheat, paddy for sowing purpose?	The GST rate on seeds of wheat, paddy for sowing purpose is Nil.	26.	What is the HS code and GST rate for metal air cooler?	Metal Air Coolers fall under HS code 8479 and attract 18% GST.
4.	What is HS code and GST rate of Sangari?	Sangari is dried vegetable and fall under HS code 0712. It attracts Nil GST.	27.	What is the HS code for Office revolving chairs?	Office revolving chairs falling under HS code 9403 attract 28% GST.
5.	What is HS code and GST rate of Methi Patha (dry) and Dhaniya Patha (dry)?	Methi Patha (dry) i.e. dry fenugreek leaves and Dhaniya Patha (dry) i.e. dry coriander leaves are spices falling under HS code 0910 and attract 5% GST.	28.	What is the HS code and GST rate for Wipes for babies?	1) As per the HSN explanatory notes paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, whether or not perfumed or put up for retail sale, falls under HS code 3401 and attracts 28% GST. 2) However, wadding, felt and nonwovens impregnated, coated or covered with perfume or cosmetics fall under HS code 3307 and attract 28% GST.
6.	What is the HS Code and GST rate on Turmeric?	1) Fresh turmeric, other than in processed form, falls under 0910 and attracts Nil GST. 2) Turmeric dried or ground attracts 5% GST.	29.	What will be classification of two wheelers chain and applicable GST rate?	1) As per the HS explanatory notes, HS code 7315 includes - (a) Transmission chains for cycles, automobiles or machinery. (b) Anchor or mooring chains; lifting, haulage or towing chains; automobile skid chains. (c) Mattress chains, chains for sink stoppers, lavatory cisterns, etc. (d) All these chains may be fitted with terminal parts or accessories (e.g., hooks, spring hooks, swivels, shackles, sockets, rings and split rings and tee pieces). (e) They may or may not be cut to length, or obviously intended for particular uses. 2) Thus, two wheeler chains fall under HS code 7315 and attracts 18% GST.
7.	What is the HS code and GST rate for tamarind kernel?	1) In FAQs published on 03.08.2017 in leading dailies, it was clarified that tamarind kernel falls under HS code 1207 and attracts Nil GST. 2) It is, however, clarified that:- (a) tamarind kernel of seed quality attracts Nil GST, whereas (b) tamarind kernel of other than seed quality attracts 5% GST.	30.	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315 82, 7315 89, 7315 90 [HS code 7315] attract 18% GST. What is GST rate on Chain and parts thereof, of iron or steel falling under 7315 11 00, 7315 20 and 7315 19 00?	1) HS code 8703 covers specialised vehicles, which includes ambulances. Motor vehicles cleared as ambulances duly fitted with all the fittings, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles exempt from compensation cess, irrespective of place supply. 2) For being eligible to exemption from compensation cess, only condition is that ambulance should be duly fitted with all the fittings, furniture and accessories necessary for an ambulance in the factory manufacturing such motor vehicles and not elsewhere.
8.	What is the GST rate on sugar cane seeds and sugar cane as such?	Sugar cane, fresh or chilled including that for sowing, falls under HS code 1212, and attract Nil rate of GST.	31.	Whether motor vehicles cleared as ambulances duly fitted with all the fittings, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles will be exempted from Compensation cess irrespective of place of supply?	1) HS code 8703 covers specialised vehicles, which includes ambulances. Motor vehicles cleared as ambulances duly fitted with all the fittings, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles exempt from compensation cess, irrespective of place supply. 2) For being eligible to exemption from compensation cess, only condition is that ambulance should be duly fitted with all the fittings, furniture and accessories necessary for an ambulance in the factory manufacturing such motor vehicles and not elsewhere.
9.	What is the HS Code and GST rate on Paddy Husk and is it different from Rice bran?	1) Cereal straw and husks, including rice husks or rice hulls, unprepared, whether or not chopped, ground, pressed or in the form of pellets fall under HS code 1213 and attract Nil GST. 2) Rice bran falls under HS code 2302 and attracts Nil GST if supplied as aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed or 5% if supplied for other purposes.	32.	What is the GST rate for Walkie Talkie Sets/Radio Trunking Terminal?	1) Walkie Talkie Sets/Radio Trunking Terminals fall under HS code 8525 60 and attract 28% GST. 2) However, two-way radio (Walkie talkie) falling under HS code 8525 60 used by defence, police and paramilitary forces attract 12% GST.
10.	What is the HS Code and GST rate on Peanut Chikki, Rajira Chikki, Sesame Chikki, and shakkarpara?	1) As per HS explanatory notes, HS code 1704 covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. 2) Therefore, Peanut Chikki, Rajira Chikki, Sesame Chikki and shakkarpara will fall under HS code 1704 and attract 18% GST.	33.	What is the GST rate for goods falling under HS code 9021 40 to 9021 90?	1) All goods of HS code 9021 attract 12% GST. 2) However, assistive devices specified in List 3 appended to Schedule I of the notifications relating to CGST / GST / SGST rates attract 5% GST. 3) Also, hearing aids falling under HS code 9021 attract Nil GST.
11.	What is the HS Code and GST rate on Nutritious diet (Pushataahar) being distributed under the Integrated Child Development Scheme?	Since the Pushataahar distributed under the Integrated Child Development Scheme, is a mixture of proteins, various grains, wheat flour, sugar etc., it is covered under HS Code 2106 and not 1901, and attracts 18% GST.	34.	What is the classification and GST rate for stick file of plastic, documents bag of plastic and certificate bag of plastic?	These items fall under HS code 3926 and attract 28% GST.
12.	What is the HS Code and GST rate on shariat?	Shariat falls under HS code 2106 and attracts 18% GST.	35.	What is the classification and GST rate for printed menu cards single sheet, folded or laminated or Multi sheet hard bonded like a book with or without covers which are used by hospitality industry?	These items fall under HS code 4911 and attract 12% GST.
13.	What is the HS Code and GST rate on chena products, halwa, barfi (i.e. khoya product), laddu?	Products like halwa, barfi (i.e. khoya product), laddus falling under HS code 2106, are sweetmeats and attract 5% GST.	36.	What is the classification and GST rate for photo books printed using digital Offset printing press on printing paper [other than photo albums] and thereafter manually bound?	These items fall under HS code 4911 and attract 12% GST.
14.	What is the GST rate on Lobhan?	Lobhan is classified under HS code 3307 41 00 and attract 5% GST.	37.	What is the classification and GST rate for posters with photographs / images etc. printed on it using Digital Offset Press / Digital printers on coated / uncoated paper?	These items fall under HS code 4911 and attract 12% GST.
15.	What is HS code and GST rate for resin coated sand?	1) HS code 3824 covers prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products). 2) Thus, resin coated sand falls under HS code 3824 and attract 18% GST.	38.	What is the classification and GST rate for posters with photographs / images etc. printed on Digital Printers on coated cotton / mix canvas media or other synthetic media?	These items fall under HS code 4911 and attract 12% GST.
16.	What is the HS code of Jute and Khadi bags for use in schools or offices?	1) Jute bags fall under HS Code 4202 22 30 and attract GST rate of 18%. 2) Khadi bags fall under HS code 4202 22 20 and attract GST rate of 18%.	39.	What is the classification and GST rate for photographs printed using digital offset press/ digital printers on coated printing paper, sold in sheet or roll form?	These items are covered under HS code 4911 and attract 12% GST.
17.	What is the GST rate on "stitched Sal leaf plate" used as plate for eating?	Articles of plaiting material including stitched Sal leaf plates fall under HS code 4602 and attract 12% GST.			
18.	What is the GST rate on ropes / baskets made up of Sabai Grass?	Articles of plaiting material, including baskets, fall under HS code 4602 and attract 12% GST.			
19.	For cotton ginning business, will the 5% GST on raw cotton be paid directly by factories on reverse charge basis or it is paid to the agent and later claimed? (Agent being the mediator between unregistered farmer and the factories).	If the sale of raw cotton is by an agriculturist to a registered person (say a manufacturer or dealer), then such registered person is liable to pay GST on reverse charge basis. In other cases, GST is to be paid by the supplier of raw cotton.			
20.	What is the HS code and GST rate on : (a) embroidery or chikan work in strips, piece or motifs, (b) fabrics with embroidery or chikan work; (c) garments or made up articles of textiles with embroidery or chikan work?	1) The HS code of embroidery including chikan work in strips, piece or motifs is 5810 and attracts 12% GST. 2) Fabrics with embroidery or chikan work fall under Chapters 50 to 55 and attract 5% GST. 3) Garments or made up articles of textiles with embroidery or chikan work fall under Chapters 61 to 63. Such articles with sale value not exceeding Rs. 1000 per piece attract 5% GST and with sale value exceeding Rs. 1000 per piece attract 12% GST.			
21.	What will be the GST rate on embroidered sarees, sarees with chikan work, banarasi sarees and other sarees?	1) The GST rate on all sarees of silk, cotton or man-made fabrics (whether or not with embroidery or chikan work) is 5%. 2) However, GST rate on sarees woven of metal thread or metallised yarn under HS code 5809 is 12%.			
22.	What is the GST rate on Agriculture Hoe?	1) These are agricultural hand tools. 2) Agricultural hand tools fall under 8201 and attract Nil GST.			
23.	What is the HS code of chaff cutter?	The HS code of Chaff cutter is 8436 10 00 and it attracts GST rate of 12%.			

Disclaimer : The replies given above are only for educational and guidance purposes and do not hold any legal validity.

