

## Rate of Tax under IGST and CESS: A to Z

1. THE INTEGRATED GOODS AND SERVICE TAX ACT, 2017
2. THE GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017

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Made an effort to compile all the rate of tax notifications under GST into a compendium by adopting **a specialized table format in a Schematic order** with the sole objective of providing free reference to **all the stake holders at free of cost and one can use & take print with authors foot note, which don't cause infringement of Copyright Applied.**

**Disclaimer:** It is not intended to be legal advice on any particular matter. Since, the contents in this compendium are dynamic in nature, stakeholders are advised, in their own interest, to refer to relevant Government publications before arriving at any final conclusion.

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## Compiler Words

After the introduction of new tax regime GST Act, 2017 in India from 1st July 2017, there are many rate of tax notifications issued and still continue to be issued by Department of Revenue, Government of India, Pan India basis. Since the concept of HSN codes is new to small and medium dealers, hitherto who were not acquainted with and also for the manufacturers to classify goods and services as per the rate of taxes. This has caused lots of hardships and confusions. Though, the governments have attempted to clarify the doubts as and when necessary, keeping track of these notifications has become a huge task not only to the dealers but also to other stakeholders such as accounting fraternity and the tax administrators.

Thus, in order to make ease of tracking all the rate of tax notifications under GST, made an effort to compile all of them into a compendium with a title **“Rate of Tax Under IGST and Cess: A to Z”** by adopting a **specialized table format in a Schematic order** with the sole objective of making ease of tax compliance **at free of cost** by the;

1. Dealers
2. Tax administration by the departments Pan India basis and
3. All other stakeholders like accounting fraternity etc.

In ancient days creative persons like writers, composers, artist and musicians wrote their work for passion, fame or recognition rather than to earn a living, thus, the questions of copyright never arise. The importance of copyright was recognized only after the invention of printing press and contemporary trends like internet, computer, kindle, whatsApp and other communication media, which enabled the reproduction of material in large numbers and thus get commercially exploited. Here, the sole objective is to provide free and easily accessible information on rates of taxes on Goods and Services under GST to all the stakeholders.

Therefore, all the stakeholders can use and take print of the compendium with compiler foot note, which don't cause infringement of sole purpose **“free of cost”** in the interest of the Tax Departments Pan India and also in the interest of General Public at large in an effort to build an atmosphere that encourages self compliance and make the GST Act a most successful one.

(Shakir Khan)  
Commercial Tax Officer  
Government of Karnataka

**Notifications: IGST: GOODS TAXABLE**

1. Notification No.1/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: **Goods Taxable**
2. Corrigendum, GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 30.6.2017: **Goods Taxable; amendment, omit**
3. Notification No.16/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 30.6.2017: **Goods Taxable; insertion of fertilizers, omission**
4. Corrigendum, GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 12.7.2017: **Goods Taxable; amendment, insert**
5. Corrigendum, GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 27.7.2017: **Goods Taxable; amendment, insert, omit**
6. Notification No.19/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 18.8.2017: **Goods Taxable; ; insertion of tractor**
7. Notification No.27/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 22.9.2017: **Goods Taxable; ; substitute, insert, omit**
8. Notification No.35/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 13.10.2017: **Goods Taxable; ; substitute, insert, omit**
9. Notification No.43/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 14.11.2017: **Goods Taxable; ; substitute, omitt, insert**

**SCHEDULES**

- (i) 5% in respect of goods specified in Schedule I,
- (ii) 12% in respect of goods specified in Schedule II,
- (iii) 18% in respect of goods specified in Schedule III,
- (iv) 28% in respect of goods specified in Schedule IV,
- (v) 3% in respect of goods specified in Schedule V, and
- (vi) 0.25% in respect of goods specified in Schedule VI

**How to Read:- The rate of tax under SGST Act, 2017 and CGST Act, 2017 is EQUAL HALF PART of IGST rate of tax**

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1	164	2710	(a) kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST	5%	Sch.I	35/17 13.10.17	13.10.17	
2	452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling System for tractor engine and parts thereof	18%	Sch.III	19/17 18.8.17	18.8.17	
3	81	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	18%	Sch.III	1/17 28.6.17	1.7.17	
4	185	3307 41 00	Agarbatti	5%	Sch.I	1/17 28.6.17	1.7.17	26.7.17 corrig. 27.7.17
5	185	3307 41 00	Agarbatti, lobhan	5%	Sch.I	corrig. 27.7.17	27.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
6	185	3307 41 00	Agarbatti, lobhan, dhoop batti, dhoop, sambrani	5%	Sch.I	27/17 22.9.17	22.9.17	
7	144	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	18%	Sch.III	1/17 28.6.17	1.7.17	
8	452C	8408 20 20	Agricultural Diesel Engine of cylinder capa city exceeding 250 cc for Tractor	18%	Sch.III	19/17 18.8.17	18.8.17	
9	196	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
10	196	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers, parts [8432 90]	12%	Sch.II	43/17 14.11.17	15.11.17	
11	118	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
12	317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]	18%	Sch.III	43/17 14.11.17	15.11.17	
13	119	8415	<b>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</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
14	230A	8407 10 00, 8411	Aircraft engines	5%	Sch.I	43/17 14.11.17	15.11.17	
15	406	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof	18%	Sch.III	1/17 28.6.17	1.7.17	
16	257B	9401 10 00	Aircraft seats	5%	Sch.I	43/17 14.11.17	15.11.17	
17	176	8802	<b>Aircrafts for personal use</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
18	65	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives	18%	Sch.III	1/17 28.6.17	1.7.17	
19	275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]	18%	Sch.III	43/17 14.11.17	15.11.17	
20	252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]	18%	Sch.III	43/17 14.11.17	15.11.17	
21	70	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink					

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0	1	2	3	4	5	6	7	8
22	160	5403, 5405, 5406	All artificial filament yarn such as viscose rayon, Cuprammonium, etc.	18%	Sch.III	1/17 28.6.17	1.7.17	
23	213	7227, 7228	All bars and rods of other alloy steel	18%	Sch.III	1/17 28.6.17	1.7.17	
24	204	7213 to 7215	All bars and rods, of iron or non-alloy steel	18%	Sch.III	1/17 28.6.17	1.7.17	
25	209	7221, 7222	All bars and rods, of stainless steel	18%	Sch.III	1/17 28.6.17	1.7.17	
26	80	3822	All diagnostic kits and reagents	12%	Sch.II	1/17 28.6.17	1.7.17	
27	<b>227</b>	<b>9804</b>	<b>All dutiable articles intended for personal use</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
28	203	7208 to 7212	All flat-rolled products of iron or non-alloy steel	18%	Sch.III	1/17 28.6.17	1.7.17	
29	212	7225, 7226	All flat-rolled products of other alloy steel	18%	Sch.III	1/17 28.6.17	1.7.17	
30	208	7219, 7220	All flat-rolled products of stainless steel	18%	Sch.III	1/17 28.6.17	1.7.17	
31	<b>12</b>	<b>2202 10</b>	<b>All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
32	215	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn	5%	Sch.I	1/17 28.6.17	1.7.17	
33	16	0504	All goods [other than fresh or chilled] and put up in unit container and, - <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	5%	Sch.I	43/17 14.11.17	15.11.17	
34	1	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] and put up in unit container and, - <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	5%	Sch.I	43/17 14.11.17	15.11.17	
35	2	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and put up in unit container and, - <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	5%	Sch.I	43/17 14.11.17	15.11.17	

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0	1	2	3	4	5	6	7	8
36	17	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	18%	Sch.III	1/17 28.6.17	1.7.17	
37	182	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name	5%	Sch.I	1/17 28.6.17	1.7.17	
38	45	10	All goods i.e. cereals, put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
39	45	10	All goods i.e. cereals, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE])	5%	Sch.I	27/17 22.9.17	22.9.17	
40	15	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki]	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
41	212	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	5%	Sch.I	1/17 28.6.17	1.7.17	
42	6	1517 10	All goods i.e. Margarine, Linoxyn	18%	Sch.III	1/17 28.6.17	1.7.17	
43	100	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18%	Sch.III	1/17 28.6.17	1.7.17	
44	214	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)	5%	Sch.I	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
45	16	1905 [other than 1905 32 11, 1905 90 40]	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, khakara, plain chapati or roti, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]	18%	Sch.III	35/17 13.10.17	13.10.17	14.11.17 43/17
46	16	1905 [other than 1905 32 11, 1905 90 40]	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]	18%	Sch.III	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
47	70	6802	All goods of marble or granite [other than 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%	Sch.IV	35/17 13.10.17	13.10.17	14.11.17 43/17
48	160	5403, 5405, 5406	All goods other than artificial filament yarns	18%	Sch.III	35/17 13.10.17	13.10.17	
49	63	12	All goods other than of seed quality	5%	Sch.I	1/17 28.6.17	1.7.17	
50	159	5402, 5404, 5406	All goods other than synthetic filament yarns	18%	Sch.III	35/17 13.10.17	13.10.17	
51	106	7615	All goods other than utensils i.e. sanitary ware and parts thereof	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
52	103	7418	All goods other than utensils i.e. sanitary ware and parts thereof of copper	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
53	177A	6802	All goods other than:- (i) all goods of marble and granite; (ii) 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	18%	Sch.III	35/17 13.10.17	13.10.17	14.11.17 43/17
54	27	3305 [other than 3305 9011, 3305 90 19]	All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

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0	1	2	3	4	5	6	7	8
55	32A	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%	Sch.II	43/17 14.11.17	15.11.17	
56	10	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
57	44	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings	12%	Sch.II	43/17 14.11.17	15.11.17	
58	39	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods]	18%	Sch.III	1/17 28.6.17	1.7.17	
59	451	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.	18%	Sch.III	1/17 28.6.17	1.7.17	



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0	1	2	3	4	5	6	7	8
60	23	2106	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
61	23	2106	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods, custord powder; [other than batters including idli/dosa batter, Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]	18%	Sch.III	27/17 22.9.17	22.9.17	12.10.17, 35/17 13.10.17
62	23	2106	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods, custord powder; [other than batters including idli/dosa batter, Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakara.]	18%	Sch.III	35/17 13.10.17	13.10.17	14.11.17 43/17
63	138	26 [other than 2619, 2620, 2621]	All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]	5%	Sch.I	1/17 28.6.17	1.7.17	
64	40	29	All organic chemicals other than giberellic acid	18%	Sch.III	1/17 28.6.17	1.7.17	
65	159	5402, 5404, 5406	All synthetic filament yarn such as nylon, polyester, acrylic, etc.	18%	Sch.III	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
66	271	7610 [Except 7610 1000]	Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates. rods, profiles, tubes and the like, prepared for use in structures	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
67	262	7601	Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
68	265	7604	Aluminium bars, rods and profiles	18%	Sch.III	1/17 28.6.17	1.7.17	
69	273	7612	Aluminium casks, drums, cans, boxes, etc.	18%	Sch.III	1/17 28.6.17	1.7.17	
70	274	7613	Aluminium containers for compressed or liquefied gas	18%	Sch.III	1/17 28.6.17	1.7.17	
71	268	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	18%	Sch.III	1/17 28.6.17	1.7.17	
72	144	2606	Aluminium ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
73	267	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	18%	Sch.III	1/17 28.6.17	1.7.17	
74	264	7603	Aluminium powders and flakes	18%	Sch.III	1/17 28.6.17	1.7.17	
75	272	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	18%	Sch.III	1/17 28.6.17	1.7.17	
76	271	7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	18%	Sch.III	43/17 14.11.17	15.11.17	
77	270	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	18%	Sch.III	1/17 28.6.17	1.7.17	
78	269	7608	Aluminium tubes and pipes	18%	Sch.III	1/17 28.6.17	1.7.17	
79	263	7602	Aluminium waste and scrap	18%	Sch.III	1/17 28.6.17	1.7.17	
80	266	7605	Aluminium wire	18%	Sch.III	1/17 28.6.17	1.7.17	
81	20	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	Sch.I	1/17 28.6.17	1.7.17	
82	53	28	Anaesthetics	12%	Sch.II	1/17 28.6.17	1.7.17	
83	230	7316	Anchors, grapnels and parts thereof, of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
84	205	7216	Angles, shapes and sections of iron or non-alloy steel	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
85	61	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products	12%	Sch.II	1/17 28.6.17	1.7.17	
86	27	1518	Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	12%	Sch.II	1/17 28.6.17	1.7.17	
87	25	1516	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	12%	Sch.II	1/17 28.6.17	1.7.17	
88	174	3002, 3006	Animal or Human Blood Vaccines	5%	Sch.I	1/17 28.6.17	1.7.17	
89	21	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.	5%	Sch.I	1/17 28.6.17	1.7.17	
90	181	7317	Animal shoe nails	12%	Sch.II	1/17 28.6.17	1.7.17	
91	94B	3820	Anti-freezing preparations and prepared de-icing fluids	18%	Sch.III	43/17 14.11.17	15.11.17	
92	42	3820	Anti-freezing preparations and prepared de-icing fluids	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
93	38	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
94	89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	18%	Sch.III	43/17 14.11.17	15.11.17	
95	240	9706	Antiques of an age exceeding one hundred years	12%	Sch.II	1/17 28.6.17	1.7.17	
96	411E	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens	18%	Sch.III	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
97	183	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
98	413A	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like	18%	Sch.III	43/17 14.11.17	15.11.17	
99	190	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ including radiography or radiotherapy apparatus, X- ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
100	222	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light	12%	Sch.II	1/17 28.6.17	1.7.17	
101	6	0308	Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
102	110	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
103	303B	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	18%	Sch.III	43/17 14.11.17	15.11.17	
104	180A	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	18%	Sch.III	43/17 14.11.17	15.11.17	
105	124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	18%	Sch.III	43/17 14.11.17	15.11.17	
106	217	9506	Articles and equipment for general physical exercise, gymnastics, athletics	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
107	441	9506	Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]	18%	Sch.III	43/17 14.11.17	15.11.17	
108	108	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	18%	Sch.III	1/17 28.6.17	1.7.17	
109	53	4203	Articles of apparel and clothing accessories, of leather or of composition leather	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
110	123	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]	18%	Sch.III	1/17 28.6.17	1.7.17	
111	169	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece	12%	Sch.II	1/17 28.6.17	1.7.17	
112	222	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	5%	Sch.I	1/17 28.6.17	1.7.17	
113	170	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece	12%	Sch.II	1/17 28.6.17	1.7.17	
114	223	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	5%	Sch.I	1/17 28.6.17	1.7.17	
115	124A	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]	18%	Sch.III	43/17 14.11.17	15.11.17	
116	132A	4303	Articles of apparel, clothing accessories and other articles of furskin	18%	Sch.III	43/17 14.11.17	15.11.17	
117	56	4303	Articles of apparel, clothing accessories and other articles of furskin	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
118	57	4304	Articles of artificial fur	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
119	182	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	18%	Sch.III	1/17 28.6.17	1.7.17	
120	72	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
121	181	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced	18%	Sch.III	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
122	75	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
123	14	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	3%	Sch.V	1/17 28.6.17	1.7.17	
124	55	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
125	13	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	3%	Sch.V	1/17 28.6.17	1.7.17	14.11.17 43/17
126	13	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal [other than bangles of lac/shellac]	3%	Sch.V	43/17 14.11.17	15.11.17	
127	143	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	18%	Sch.III	1/17 28.6.17	1.7.17	
128	16	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	3%	Sch.V	1/17 28.6.17	1.7.17	
129	74	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
130	180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented	18%	Sch.III	43/17 14.11.17	15.11.17	
131	182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content ]	18%	Sch.III	43/17 14.11.17	15.11.17	
132	79	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
133	141	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
134	141	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [other than products of coir]	12%	Sch.II	43/17 14.11.17	15.11.17	
135	177A	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	18%	Sch.III	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
136	66	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
137	133	4304	Artificial fur and articles thereof	18%	Sch.III	1/17 28.6.17	1.7.17	26.7.17, corrig. 27.7.17
138	133	4304	Artificial fur and articles thereof	18%	Sch.III	43/17 14.11.17	15.11.17	
139	133	4304	Artificial fur other than articles thereof	18%	Sch.III	corrig. 27.7.17	27.7.17	14.11.17 43/17
140	80	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures	18%	Sch.III	1/17 28.6.17	1.7.17	
141	254	90 or any other Chapter	Artificial kidney	5%	Sch.I	1/17 28.6.17	1.7.17	
142	62	3404	Artificial waxes and prepared waxes	18%	Sch.III	1/17 28.6.17	1.7.17	
143	54A	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings					
144	23	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	28%	Sch.IV	1/17 28.6.16	1.7.17	12.10.17, 35/17 13.10.17
145	23	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings [other than poster colour]	28%	Sch.IV	35/17 13.10.17	13.10.17	14.11.17 43/17
146	132	2524	Asbestos	5%	Sch.I	1/17 28.6.17	1.7.17	
147	120	4811	Aseptic packaging paper	12%	Sch.II	1/17 28.6.17	1.7.17	
148	257	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in <b>List 3</b> appended to this Schedule	5%	Sch.I	1/17 28.6.17	1.7.17	
149	360	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	18%	Sch.III	1/17 28.6.17	1.7.17	
150	364A	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines	18%	Sch.III	43/17 14.11.17	15.11.17	

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0	1	2	3	4	5	6	7	8
151	132	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
152	422	9032	Automatic regulating or controlling instruments and apparatus	18%	Sch.III	1/17 28.6.17	1.7.17	
153	340	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)	18%	Sch.III	1/17 28.6.17	1.7.17	
154	312	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	18%	Sch.III	1/17 28.6.17	1.7.17	
155	19	2710	Avgas	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
156	403	8715	Baby carriages and parts thereof	18%	Sch.III	1/17 28.6.17	1.7.17	
157	412	9016	Balances of a sensitivity of 5 cg or better, with or without weights	18%	Sch.III	43/17 14.11.17	15.11.17	
158	412	9016	Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
159	369	8482	Ball bearing, Roller Bearings	18%	Sch.III	1/17 28.6.17	1.7.17	
160	71	3215	Ball pen ink	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
161	404	8801	Balloons and dirigibles, gliders and other non-powered aircraft	18%	Sch.III	1/17 28.6.17	1.7.17	
162	139	44 or any Chapter	Bamboo flooring tiles	18%	Sch.III	1/17 28.6.17	1.7.17	
163	437	9403	Bamboo furniture	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
164	227	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
165	48	1003	Barley put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17



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0	1	2	3	4	5	6	7	8
166	48	1003	Barley put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
167	303A	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	18%	Sch.III	43/17 14.11.17	15.11.17	
168	109	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
169	7	7107	Base metals manufactured clad with silver, not further worked than semi-manufactured	3%	Sch.V	1/17 28.6.17	1.7.17	
170	9	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured	3%	Sch.V	1/17 28.6.17	1.7.17	
171	11	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	3%	Sch.V	1/17 28.6.17	1.7.17	
172	104	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah	12%	Sch.II	1/17 28.6.17	1.7.17	
173	107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics	18%	Sch.III	43/17 14.11.17	15.11.17	
174	44	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
175	58	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]	18%	Sch.III	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
176	26	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
177	91	1701	Beet sugar, cane sugar	5%	Sch.I	43/17 14.11.17	15.11.17	
178	91	1701	Beet sugar, cane sugar, khandsari sugar	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
179	304	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	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
180	189A	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; metal bidriware	12%	Sch.II	27/17 22.9.17	22.9.17	
181	50	2202 90 30	Beverages containing milk	12%	Sch.II	1/17 28.6.17	1.7.17	11.7.17 corrig 12.7.17
182	50	2202 99 30	Beverages containing milk	12%	Sch.II	Corrig. 12.7.2017	12.7.17	
183	193	8414 20 10	Bicycle pumps	12%	Sch.II	1/17 28.6.17	1.7.17	
184	208	8712	Bicycles and other cycles (including delivery tricycles), not motorised	12%	Sch.II	1/17 28.6.17	1.7.17	
185	4	1404 90 10	Bidi wrapper leaves (tendu)	18%	Sch.III	1/17 28.6.17	1.7.17	
186	411A	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	18%	Sch.III	43/17 14.11.17	15.11.17	
187	179	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
188	157	27	Bio-gas	5%	Sch.I	1/17 28.6.17	1.7.17	
189	99	3826	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals	18%	Sch.III	1/17 28.6.17	1.7.17	
190	264	Any chapter	Biomass briquettes	5%	Sch.I	35/17 13.10.17	13.10.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
191	12	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	5%	Sch.I	1/17 28.6.17	1.7.17	
192	37	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	18%	Sch.III	1/17 28.6.17	1.7.17	
193	38	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	18%	Sch.III	1/17 28.6.17	1.7.17	
194	182E	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	18%	Sch.III	43/17 14.11.17	15.11.17	
195	80	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
196	212	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips	12%	Sch.II	1/17 28.6.17	1.7.17	
197	388B	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	18%	Sch.III	43/17 14.11.17	15.11.17	
198	159	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
199	448	9610 00 00	Boards, with writing or drawing surface, whether or not framed	18%	Sch.III	1/17 28.6.17	1.7.17	
200	156	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	18%	Sch.III	1/17 28.6.17	1.7.17	
201	169	8707	<b>Bodies (including cabs), for the motor vehicles of headings 8701 to 8705</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
202	434	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	18%	Sch.III	1/17 28.6.17	1.7.17	
203	332	8440	Book-binding machinery, including book-sewing machines	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
204	121	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	12%	Sch.II	1/17 28.6.17	1.7.17	
205	154	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	12%	Sch.II	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
206	154	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[ other than saree fall]	12%	Sch.II	27/17 22.9.17	22.9.17	
207	452F	8708 30 00	Brakes assembly and its parts thereof for tractors	18%	Sch.III	19/17 18.8.17	18.8.17	
208	103A	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimps feed and prawn feed poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]	5%	Sch.I	Corrig. 12.7.2017	1.7.17	
209	14	0801	Brazil nuts, dried, whether or not shelled or peeled	12%	Sch.II	1/17 28.6.17	1.7.17	26.7.17 corrig, 27.7.17
210	14	0801	Brazil nuts, dried, whether or not shelled or peeled	12%	Sch.II	43/17 14.11.17	15.11.17	
211	14	0801	Brazil nuts, dried, whether or not shelled or peeled, and desicated coconut	12%	Sch.II	corrig. 27.7.17	27.7.17	14.11.17 43/17
212	226	6901 00 10	Bricks of fossil meals or similar siliceous earths	5%	Sch.I	1/17 28.6.17	1.7.17	
213	201	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets	5%	Sch.I	1/17 28.6.17	1.7.17	
214	260	9603 10 00	Broomsticks	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
215	260	9603 [other than 960310 00]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]	5%	Sch.I	27/17 22.9.17	22.9.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
216	443	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]	18%	Sch.III	1/17 28.6.17	1.7.17	
217	162	8545	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
218	53	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] (put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
219	53	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
220	110	3925	Builder's wares of plastics, not elsewhere specified	18%	Sch.III	1/17 28.6.17	1.7.17	
221	137F	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	18%	Sch.III	43/17 14.11.17	15.11.17	
222	63	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
223	227	6904 10 00	Building bricks	5%	Sch.I	1/17 28.6.17	1.7.17	
224	452E	8708 10 10	Bumpers and parts thereof for tractors	18%	Sch.III	19/17 18.8.17	18.8.17	
225	12	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	12%	Sch.II	1/17 28.6.17	1.7.17	
226	442	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
227	359	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	18%	Sch.III	1/17 28.6.17	1.7.17	
228	131	4910	Calendars of any kind, printed, including calendar blocks	12%	Sch.II	1/17 28.6.17	1.7.17	
229	321	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	18%	Sch.III	1/17 28.6.17	1.7.17	
230	75	3406	Candles, tapers and the like	12%	Sch.II	1/17 28.6.17	1.7.17	
231	396	8545	Carbon electrodes	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
232	396	8545	Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	18%	Sch.III	43/17 14.11.17	15.11.17	
233	147	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	18%	Sch.III	1/17 28.6.17	1.7.17	
234	151	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	18%	Sch.III	1/17 28.6.17	1.7.17	
235	190	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	18%	Sch.III	1/17 28.6.17	1.7.17	
236	142	5701	Carpets and other textile floor coverings, knotted, whether or not made up	12%	Sch.II	1/17 28.6.17	1.7.17	
237	145	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	12%	Sch.II	1/17 28.6.17	1.7.17	
238	144	5703	Carpets and other textile floor coverings, tufted, whether or not made up	12%	Sch.II	1/17 28.6.17	1.7.17	
239	143	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	12%	Sch.II	1/17 28.6.17	1.7.17	
240	243	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	5%	Sch.I	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
241	400	8703	Cars for physically handicapped persons, subject to the following conditions: <b>a)</b> an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; And <b>b)</b> the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.	18%	Sch.III	1/17 28.6.17	1.7.17	
242	153A	4819 20	Cartons, boxes and cases of non-corrugated paper or paper board	18%	Sch.III	43/17 14.11.17	15.11.17	
243	122	4819	Cartons, boxes and cases of corrugated paper or paper board	12%	Sch.II	1/17 28.6.17	1.7.17	
244	64	3501	Casein, caseinates and other casein derivatives; casein glues	18%	Sch.III	1/17 28.6.17	1.7.17	
245	200	9112	Cases for other than clocks, and parts thereof	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
246	27	0801	Cashew nuts, whether or not shelled or peeled	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
247	27	0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts	5%	Sch.I	43/17 14.11.17	15.11.17	
248	98	4416	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves	12%	Sch.II	1/17 28.6.17	1.7.17	
249	89	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
250	189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	18%	Sch.III	43/17 14.11.17	15.11.17	
251	311	8403	Central heating boilers other than those of heading 8402	18%	Sch.III	1/17 28.6.17	1.7.17	
252	322	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	18%	Sch.III	1/17 28.6.17	1.7.17	
253	185A	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	18%	Sch.III	43/17 14.11.17	15.11.17	
254	84	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
255	184A	6904	Ceramic flooring blocks, support or filler tiles and the like	18%	Sch.III	43/17 14.11.17	15.11.17	
256	81	6904	Ceramic flooring blocks, support or filler tiles and the like	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
257	185	6906	Ceramic pipes, conduits, guttering and pipe fittings	18%	Sch.III	43/17 14.11.17	15.11.17	
258	83	6906	Ceramic pipes, conduits, guttering and pipe fittings	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
259	86	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
260	185C	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	18%	Sch.III	43/17 14.11.17	15.11.17	
261	187	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
262	85	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture	28%	Sch.IV	27/17 22.9.17	22.9.17	14.11.17 43/17
263	185B	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	18%	Sch.III	43/17 14.11.17	15.11.17	
264	85	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	28%	Sch.IV	1/17 28.6.16	1.7.17	21.9.17, 27/17 22.9.17
265	55	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. (put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
266	55	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
267	57	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]	5%	Sch.I	1/17 28.6.17	1.7.17	



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0	1	2	3	4	5	6	7	8
268	56	1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
269	56	1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
270	292	8113	Cermets and articles thereof, including waste and scrap	18%	Sch.III	1/17 28.6.17	1.7.17	
271	229	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90	18%	Sch.III	1/17 28.6.17	1.7.17	
272	117	2509	Chalk	5%	Sch.I	1/17 28.6.17	1.7.17	
273	197D	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	5%	Sch.I	43/17 14.11.17	15.11.17	
274	89	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
275	<b>168</b>	<b>8706</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
276	13	0406	Cheese	12%	Sch.II	1/17 28.6.17	1.7.17	
277	94	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]	18%	Sch.III	1/17 28.6.17	1.7.17	
278	79	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	18%	Sch.III	1/17 28.6.17	1.7.17	
279	106	4702	Chemical wood pulp, dissolving grades	12%	Sch.II	1/17 28.6.17	1.7.17	
280	107	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	12%	Sch.II	1/17 28.6.17	1.7.17	
281	108	4704	Chemical wood pulp, sulphite, other than dissolving grades	12%	Sch.II	1/17 28.6.17	1.7.17	
282	11	0406	Chena or paneer put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17

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0	1	2	3	4	5	6	7	8
283	11	0406	Chena or paneer put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
284	2	1704	Chewing gum / bubble gum and white chocolate, not containing cocoa	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
285	184B	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	18%	Sch.III	43/17 14.11.17	15.11.17	
286	82	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
287	12C	1806	Chocolates and other food preparations containing cocoa	18%	Sch.III	43/17 14.11.17	15.11.17	
288	5	1806	Chocolates and other food preparations containing cocoa	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
289	148	2610	Chromium ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
290	449A	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks	18%	Sch.III	43/17 14.11.17	15.11.17	
291	222	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof [other than flints, wicks or Kitchen gas lighters]	28%	Sch.IV	27/17 22.9.17	22.9.17	14.11.17 43/17
292	222	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	28%	Sch.IV	1/17 28.6.16	1.7.17	21.9.17, 27/17 22.9.17
293	150	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	18%	Sch.III	1/17 28.6.17	1.7.17	
294	14	2402	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
295	411C	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	18%	Sch.III	43/17 14.11.17	15.11.17	
296	181	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
297	40	0906	Cinnamon and cinnamon-tree flowers	5%	Sch.I	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
298	16A	0805	Citrus fruit, such as oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grape fruits, including pomelos, Lemons (citrus Limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried.	12%	Sch.II	Corrig. 12.7.2017	12.7.17	
299	306	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	18%	Sch.III	1/17 28.6.17	1.7.17	
300	429	9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	18%	Sch.III	43/17 14.11.17	15.11.17	
301	429	9112	Clock cases, and parts thereof	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
302	426	9109	Clock movements, complete and assembled	18%	Sch.III	1/17 28.6.17	1.7.17	
303	192	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	18%	Sch.III	1/17 28.6.17	1.7.17	
304	424	9103	Clocks with watch movements, excluding clocks of heading 9104	18%	Sch.III	1/17 28.6.17	1.7.17	
305	383	8525	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]	18%	Sch.III	43/17 14.11.17	15.11.17	
306	383	8525	Closed-circuit television (CCTV)	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
307	228	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
308	41	0907	Cloves (whole fruit, cloves and stems)	5%	Sch.I	1/17 28.6.17	1.7.17	
309	452L	8708 93 00	Clutch assembly and its parts thereof for tractors	18%	Sch.III	19/17 18.8.17	18.8.17	
310	162	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5%	Sch.I	1/17 28.6.17	1.7.17	
311	158	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5%	Sch.I	1/17 28.6.17	1.7.17	
312	143	2605	Cobalt ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
313	93	1801	Cocoa beans whole or broken, raw or roasted	5%	Sch.I	1/17 28.6.17	1.7.17	
314	12A	1804	Cocoa butter, fat and oil	18%	Sch.III	43/17 14.11.17	15.11.17	
315	3	1804	Cocoa butter, fat and oil	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
316	95	1803	Cocoa paste whether or not de-fatted	5%	Sch.I	1/17 28.6.17	1.7.17	
317	12B	1805	Cocoa powder, not containing added sugar or sweetening matter	18%	Sch.III	43/17 14.11.17	15.11.17	
318	4	1805	Cocoa powder, not containing added sugar or sweetening matter	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
319	94	1802	Cocoa shells, husks, skins and other cocoa waste	5%	Sch.I	1/17 28.6.17	1.7.17	
320	85	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	5%	Sch.I	1/17 28.6.17	1.7.17	
321	35	0901	Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]	5%	Sch.I	Corrig. 12.7.2017	12.7.17	
322	35	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]	5%	Sch.I	1/17 28.6.17	1.7.17	11.7.17 corrig. 12.7.17
323	18	7118	Coin	3%	Sch.V	1/17 28.6.17	1.7.17	
324	219	5705	Coir mats, matting and floor covering	5%	Sch.I	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
325	219	5702, 5703, 5705	Coir mats, matting and floor covering	5%	Sch.I	35/17 13.10.17	13.10.17	
326	438	9404	Coir mattresses, cotton pillows, mattress	18%	Sch.III	27/17 22.9.17	22.9.17	14.11.17 43/17
327	438	9404	Coir mattresses, cotton pillows, mattress and quilts	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
328	223	9404	Coir products [except coir mattresses]	12%	Sch.II	1/17 28.6.17	1.7.17	
329	161	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5%	Sch.I	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
330	239	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]	12%	Sch.II	1/17 28.6.17	1.7.17	
331	50	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	18%	Sch.III	1/17 28.6.17	1.7.17	
332	48	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	18%	Sch.III	1/17 28.6.17	1.7.17	
333	234	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%	Sch.II	1/17 28.6.17	1.7.17	
334	428	9110	Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
335	198	9110	Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
336	428	9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	18%	Sch.III	43/17 14.11.17	15.11.17	
337	117	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%	Sch.II	1/17 28.6.17	1.7.17	
338	197E	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, 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	5%	Sch.I	43/17 14.11.17	15.11.17	
339	90	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, 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%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
340	201	8479	Composting Machines	12%	Sch.II	1/17 28.6.17	1.7.17	
341	411F	9011	Compound optical microscopes, including those for photomicrography cinemicrophotography or microprojection	18%	Sch.III	43/17 14.11.17	15.11.17	
342	184	9011	Compound optical microscopes, including those for photomicrography cinemicrophotography or microprojection	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
343	76	1301	Compounded asafoetida commonly known as heeng	5%	Sch.I	1/17 28.6.17	1.7.17	
344	115	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	18%	Sch.III	1/17 28.6.17	1.7.17	
345	172	2853	Compressed air	5%	Sch.I	1/17 28.6.17	1.7.17	
346	<b>115</b>	<b>8408</b>	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
347	384	8528	Computer monitors Television (TV) not exceeding 17 inches, Set top Box for Television (TV)	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
348	384	8528	Computer monitors Television (TV) not exceeding 20 inches, Set top Box for Television (TV)	18%	Sch.III	27/17 22.9.17	22.9.17	
349	317A	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]	18%	Sch.III	43/17 14.11.17	15.11.17	
350	<b>117</b>	<b>8413</b>	<b>concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]</b>	<b>28%</b>	<b>Sch.IV</b>	<b>43/17 14.11.17</b>	<b>15.11.17</b>	
351	11	0402 91 10, 0402 99 20	condensed milk	12%	Sch.II	43/17 14.11.17	15.11.17	
352	1	0402 91 10, 0402 99 20	Condensed milk	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
353	214	9001	Contact lenses; Spectacle lenses	12%	Sch.II	1/17 28.6.17	1.7.17	
354	399	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]	18%	Sch.III	1/17 28.6.17	1.7.17	
355	225	7311	Containers for compressed or liquefied gas, of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
356	344	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	18%	Sch.III	1/17 28.6.17	1.7.17	
357	120	4010	Conveyor or transmission belts or belting, of vulcanised rubber	18%	Sch.III	1/17 28.6.17	1.7.17	
358	245	7407	Copper bars, rods and profiles	18%	Sch.III	1/17 28.6.17	1.7.17	
359	248	7410	Copper foils	18%	Sch.III	1/17 28.6.17	1.7.17	
360	239	7401	Copper mattes; cement copper (precipitated copper)	18%	Sch.III	1/17 28.6.17	1.7.17	
361	141	2603	Copper ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
362	247	7409	Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm	18%	Sch.III	1/17 28.6.17	1.7.17	26.7.17, corrig. 27.7.17
363	247	7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	18%	Sch.III	corrig. 27.7.17	27.7.17	
364	244	7406	Copper powders and flakes	18%	Sch.III	1/17 28.6.17	1.7.17	
365	250	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	18%	Sch.III	1/17 28.6.17	1.7.17	
366	249	7411	Copper tubes and pipes	18%	Sch.III	1/17 28.6.17	1.7.17	
367	242	7404	Copper waste and scrap	18%	Sch.III	1/17 28.6.17	1.7.17	
368	246	7408	Copper wire	18%	Sch.III	1/17 28.6.17	1.7.17	
369	66	1203	Copra	5%	Sch.I	43/17 14.11.17	15.11.17	
370	66	1203	Copra other than of seed quality	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
371	19	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	5%	Sch.I	1/17 28.6.17	1.7.17	
372	219A	5801	Corduroy fabrics	5%	Sch.I	27/17 22.9.17	22.9.17	
373	253	90	Coronary stents and coronary stent systems systems systems use with cardiac catheters	5%	Sch.I	1/17 28.6.17	1.7.17	
374	257A	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece"	5%	Sch.I	27/17 22.9.17	22.9.17	
375	208	5201 to 5203	Cotton and Cotton waste	5%	Sch.I	1/17 28.6.17	1.7.17	
376	224A	9404	Cotton quilts of sale value exceeding Rs.1000 per piece	12%	Sch.II	27/17 22.9.17	22.9.17	
377	209	5204	Cotton sewing thread, whether or not put up for retail sale	5%	Sch.I	1/17 28.6.17	1.7.17	
378	210	5205 to 5207	Cotton yarn [other than khadi yarn]	5%	Sch.I	1/17 28.6.17	1.7.17	
379	369A	8483	Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws	18%	Sch.III	43/17 14.11.17	15.11.17	
380	9	0403	Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	5%	Sch.I	1/17 28.6.17	1.7.17	
381	246	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	5%	Sch.I	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
382	32	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	12%	Sch.II	1/17 28.6.17	1.7.17	
383	4	0306	Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
384	188	7001	Cullet and other waste and scrap of glass; glass in the mass	18%	Sch.III	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
385	228A	7001	Cullet or other waste or scrap of glass	5%	Sch.I	35/17 13.10.17	13.10.17	
386	18	2103 90 10	Curry paste	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
387	177	30	Cyclosporin	5%	Sch.I	1/17 28.6.17	1.7.17	
388	16	0804	Date, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried	12%	Sch.II	1/17 28.6.17	1.7.17	26.7.17 corrig, 27.7.17
389	448A	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	18%	Sch.III	43/17 14.11.17	15.11.17	
390	221	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
391	16	0804	Dates (soft or hard), figs, pineapples, avocados, guavas <b>and</b> mangosteens, dried	12%	Sch.II	35/17 13.10.17	13.10.17	
392	16	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried	12%	Sch.II	corrig. 27.7.17	27.7.17	12.10.17, 35/17 13.10.17
393	9	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	18%	Sch.III	1/17 28.6.17	1.7.17	
394	137D	4413	Densified wood, in blocks, plates, strips, or profile shapes	18%	Sch.III	43/17 14.11.17	15.11.17	
395	61	4413	Densified wood, in blocks, plates, strips, or profile shapes	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17



S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
396	60	3306 10 20	Dentifrices – Toothpaste	18%	Sch.III	1/17 28.6.17	1.7.17	
397	176	30	Desferrioxamine injection or deferiprone	5%	Sch.I	1/17 28.6.17	1.7.17	
398	68	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	18%	Sch.III	1/17 28.6.17	1.7.17	
399	46A	2106 90 91	Diabetic foods	12%	Sch.II	43/17 14.11.17	15.11.17	
400	175	30	Diagnostic kits for detection of all types of hepatitis	5%	Sch.I	1/17 28.6.17	1.7.17	
401	1	7102	Diamonds, industrial, non-industrial unworked or simply sawn, cleaved or bruted, including unsorted diamonds	0.25%	Sch.VI	27/17 22.9.17	22.9.17	
402	1	7102	Diamonds, non-industrial unworked or simply sawn, cleaved or bruted	0.25%	Sch.VI	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
403	2	7102	Diamonds, whether or not worked, but not mounted or set [other than industrial or Non-Industrial, unworked or simply sawn, cleaved or bruted including unsorted diamonds]	3%	Sch.V	27/17 22.9.17	22.9.17	
404	2	7102	Diamonds, whether or not worked, but not mounted or set [other than Non-Industrial Unworked or simply sawn, cleaved or bruted]	3%	Sch.V	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
405	151	8525	<b>Digital cameras and video camera recorders [other than CCTV]</b>	<b>28%</b>	<b>Sch.IV</b>	<b>43/17 14.11.17</b>	<b>15.11.17</b>	
406	392	8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals	18%	Sch.III	1/17 28.6.17	1.7.17	
407	411-I	9014	Direction finding compasses; other navigational instruments and appliances	18%	Sch.III	43/17 14.11.17	15.11.17	
408	187	9014	Direction finding compasses; other navigational instruments and appliances	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
409	382	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	18%	Sch.III	1/17 28.6.17	1.7.17	
410	122	8422	<b>Dish washing machines, household [8422 11 00] and other [8422 1900]</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	14.11.17 43/17
411	255	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney	5%	Sch.I	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
412	127	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. 2518 10 dolomite, Not calcined or sintered	5%	Sch.I	1/17 28.6.17	1.7.17	
413	105	7610 10 00	Doors, windows and their frames and thresholds for doors	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
414	217	9017 20	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments	12%	Sch.II	1/17 28.6.17	1.7.17	
415	189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	18%	Sch.III	43/17 14.11.17	15.11.17	
416	90	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
417	28	0802	Dried areca nuts, whether or not shelled or peeled	5%	Sch.I	1/17 28.6.17	1.7.17	
418	29	0802	Dried chestnuts (singhada), whether or not shelled or peeled	5%	Sch.I	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
419	29	0802, 0813	Dried chestnuts (singhada), whether or not shelled or peeled	5%	Sch.I	35/ 13.10.17	13.10.17	
420	25	0713	Dried leguminous vegetables, shelled, whether or not skinned or split [put up in unit container and bearing a registered brand name]	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
421	25	0713	Dried leguminous vegetables, shelled, whether or not skinned or split put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
422	30	08	Dried makhana, whether or not shelled or peeled	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
423	30	08	Dried makhana, whether or not shelled or peeled put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	5%	Sch.I	43/17 14.11.17	15.11.17	
424	263	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use.	5%	Sch.I	1/17 28.6.17	1.7.17	
425	180	30	Drugs or medicines including their salts and esters and diagnostic test kits, specified in <b>List 1</b> appended to this Schedule	5%	Sch.I	1/17 28.6.17	NA	NA
426	180	30 or any chapter	Drugs or medicines including their salts and esters and diagnostic test kits, specified in <b>List 1</b> appended to this Schedule	5%	Sch.I	corrig. 30.6.17	1.7.17	
427	5	7105	Dust and powder of natural or synthetic precious or semi-precious stones	3%	Sch.V	1/17 28.6.17	1.7.17	
428	201A	4907	Duty Credit Scrips	5%	Sch.I	27/17 22.9.17	22.9.17	12.10.17, 35/17 13.10.17
429	234A	84 or 85	E- Waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer	5%	Sch.I	43/17 14.11.17	15.11.17	14.11.17 43/17
430	234A	84 or 85	E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E- Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational	5%	Sch.I	35/17 13.10.17	13.10.17	14.11.17 43/17
431	228	6905 10 00	Earthen or roofing tiles	5%	Sch.I	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
432	123	2515 [Except 2515 12 10, 2515 12 20, 2515 12 90]	Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]	5%	Sch.I	1/17 28.6.17	1.7.17	
433	26	1517	Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	12%	Sch.II	1/17 28.6.17	1.7.17	
434	89	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	5%	Sch.I	1/17 28.6.17	1.7.17	
435	6	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
436	14	0410	Edible products of animal origin, not elsewhere specified or included	5%	Sch.I	1/17 28.6.17	1.7.17	
437	384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	18%	Sch.III	43/17 14.11.17	15.11.17	
438	378	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	18%	Sch.III	1/17 28.6.17	1.7.17	
439	139	8507	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square)</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
440	373	8502	Electric generating sets and rotary converters	18%	Sch.III	1/17 28.6.17	1.7.17	
441	146	8516	<b>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
442	372	8501	Electric motors and generators (excluding generating sets)	18%	Sch.III	1/17 28.6.17	1.7.17	
443	189	9016	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
444	123	8423	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
445	157	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
446	388	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts	18%	Sch.III	1/17 28.6.17	1.7.17	
447	388A	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp- holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables	18%	Sch.III	43/17 14.11.17	15.11.17	
448	158	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp- holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables	28%	Sch.IV	1/17 28.6.16	1.7.17	26.7.17, corrig. 27.7.17
449	158	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp- holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables	28%	Sch.IV	Corrig. 27.7.17	27.7.17	14.11.17 43/17
450	385	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)	18%	Sch.III	1/17 28.6.17	1.7.17	
451	390	8539	Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]	18%	Sch.III	43/17 14.11.17	15.11.17	
452	390	8539	Electrical Filaments or discharge lamps	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
453	143	8511	Electrical ignition or starting equipment of a kind used for spark- ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	28%	Sch.IV	1/17 28.6.16	1.7.17	
454	397	8546	Electrical insulators of any material	18%	Sch.III	1/17 28.6.17	1.7.17	
455	376B	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	18%	Sch.III	43/17 14.11.17	15.11.17	
456	144	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
457	394	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	18%	Sch.III	1/17 28.6.17	1.7.17	
458	386	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors	18%	Sch.III	1/17 28.6.17	1.7.17	
459	384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	18%	Sch.III	43/17 14.11.17	15.11.17	
460	156	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
461	375	8504	Electrical transformers, static converters (for example, rectifiers) and inductors	18%	Sch.III	43/17 14.11.17	15.11.17	
462	206	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles	12%	Sch.II	1/17 28.6.17	1.7.17	
463	376	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	18%	Sch.III	1/17 28.6.17	1.7.17	
464	141	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
465	141	8509	<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]</b>	28%	Sch.IV	43/17 14.11.17	15.11.17	
466	393	8542	Electronic integrated circuits	18%	Sch.III	1/17 28.6.17	1.7.17	
467	440	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)	18%	Sch.III	1/17 28.6.17	1.7.17	
468	156	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]	12%	Sch.II	1/17 28.6.17	1.7.17	
469	220	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gotasitara, naqsi, kora, glass beads, badla, glzal	5%	Sch.I	1/17 28.6.17	1.7.17	26.7.17 corrig. 27.7.17
470	220	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass beads, badla, gizai	5%	Sch.I	corrig. 27.7.17	27.7.17	
471	168	28	Enriched elemental boron	5%	Sch.I	1/17 28.6.17	1.7.17	
472	167	28	Enriched KBF4 (enriched potassium fluroborate)	5%	Sch.I	1/17 28.6.17	1.7.17	
473	152	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]	18%	Sch.III	1/17 28.6.17	1.7.17	
474	184	3202	Enzymatic preparations for pre-tanning	5%	Sch.I	1/17 28.6.17	1.7.17	
475	70	3507	Enzymes, prepared enzymes	18%	Sch.III	1/17 28.6.17	1.7.17	
476	191	4016	Erasers	5%	Sch.I	1/17 28.6.17	1.7.17	
477	56	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases	18%	Sch.III	1/17 28.6.17	1.7.17	
478	25	2207	Ethyl alcohol and other spirits, denatured, of any strength	18%	Sch.III	1/17 28.6.17	1.7.17	
479	123	4820	Exercise book, graph book, & laboratory note book and notebooks	12%	Sch.II	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
480	30	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12%	Sch.II	1/17 28.6.17	1.7.17	
481	16A	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	18%	Sch.III	43/17 14.11.17	15.11.17	
482	8	2101 11, 2101, 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
483	182A	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	18%	Sch.III	43/17 14.11.17	15.11.17	
484	76	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
485	22	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	12%	Sch.II	1/17 28.6.17	1.7.17	
486	20	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	12%	Sch.II	1/17 28.6.17	1.7.17	
487	81	3926	Feeding bottles	12%	Sch.II	1/17 28.6.17	1.7.17	
488	136	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.	5%	Sch.I	1/17 28.6.17	1.7.17	
489	134	5602	Felt, whether or not impregnated, coated, covered or laminated	12%	Sch.II	1/17 28.6.17	1.7.17	
490	4520	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors".	18%	Sch.III	19/17 18.8.17	18.8.17	
491	197	7202	Ferro-alloys	18%	Sch.III	1/17 28.6.17	1.7.17	
492	73A	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters	18%	Sch.III	43/17 14.11.17	15.11.17	
493	37	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
494	198	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	18%	Sch.III	1/17 28.6.17	1.7.17	



S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
495	199	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
496	440A	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	18%	Sch.III	43/17 14.11.17	15.11.17	
497	216	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
498	59	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
499	137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards	18%	Sch.III	43/17 14.11.17	15.11.17	
500	294	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	18%	Sch.III	1/17 28.6.17	1.7.17	
501	303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	18%	Sch.III	43/17 14.11.17	15.11.17	
502	111	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
503	149	4812	Filter blocks, slabs and plates, of paper pulp	18%	Sch.III	1/17 28.6.17	1.7.17	
504	88	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	18%	Sch.III	1/17 28.6.17	1.7.17	
505	124	8424	Fire extinguishers	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
506	72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	18%	Sch.III	43/17 14.11.17	15.11.17	
507	36	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
508	2	0304	Fish fillets and other fish meat (whether or not minced), frozen	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
509	3	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
510	1	0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
511	259B	9507	Fishing hooks	5%	Sch.I	43/17 14.11.17	15.11.17	
512	231	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%	Sch.II	43/17 14.11.17	15.11.17	
513	231	9507	Fishing rods, fishing hooks, 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%	Sch.II	corrig. 27.7.17	27.7.17	14.11.17 43/17
514	231	9507	Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208) and similar hunting or shooting requisites	12%	Sch.II	1/17 28.6.17	1.7.17	26.7.17 corrig, 27.7.17
515	247	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	5%	Sch.I	1/17 28.6.17	1.7.17	
516	303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	18%	Sch.III	43/17 14.11.17	15.11.17	
517	303A	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	18%	Sch.III	35/17 13.10.17	13.10.17	14.11.17 43/17
518	112	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	28%	Sch.IV	1/17 28.6.16	1.7.17	12.10.17, 35/17 13.10.17
519	191	8408	Fixed Speed Diesel Engines of power not exceeding 15HP	12%	Sch.II	1/17 28.6.17	1.7.17	
520	305	8307	Flexible tubing of base metal, with or without fittings	18%	Sch.III	1/17 28.6.17	1.7.17	
521	91	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
522	189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	18%	Sch.III	43/17 14.11.17	15.11.17	

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0	1	2	3	4	5	6	7	8
523	104A	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics	18%	Sch.III	43/17 14.11.17	15.11.17	
524	43	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
525	71	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard	5%	Sch.I	1/17 28.6.17	1.7.17	
526	103	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	5%	Sch.I	1/17 28.6.17	1.7.17	
527	156A	2621	Fly Ash	5%	Sch.I	43/17 14.11.17	15.11.17	
528	177	6815	Fly ash blocks	12%	Sch.II	43/17 14.11.17	15.11.17	
529	177	6815	Fly ash bricks and fly ash blocks	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
530	225A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content	5%	Sch.I	43/17 14.11.17	15.11.17	
531	74	29, 30, <b>3302</b>	Following goods namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil	12%	Sch.II	1/17 28.6.17	1.7.17	26.7.17 corrig, 27.7.17
532	74	29, 30, <b>3301</b>	Following goods namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil	12%	Sch.II	corrig. 27.7.17	27.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
533	402	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	18%	Sch.III	1/17 28.6.17	1.7.17	
534	234	84 or 85	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Solar lantern / solar lamp (g) Ocean waves/tidal waves energy devices/plants	5%	Sch.I	1/17 28.6.17	1.7.17	11.7.17 corrig. 12.7.17
535	234	84 , 85 or 94	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Solar lantern / solar lamp (g) Ocean waves/tidal waves energy devices/plants	5%	Sch.I	Corrig. 12.7.2017	12.7.17	26.7.17 corrig. 27.7.17
536	234	84 , 85 or 94	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Solar lantern / solar lamp (g) Ocean waves/tidal waves energy devices/plants (h) Photo voltaic cells, wheather or not assembled in modules or made up in to panels	5%	Sch.I	corrig. 27.7.17	27.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
537	23	2106	Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]	18%	Sch.III	43/17 14.11.17	15.11.17	
538	9	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder	28%	Sch.IV	1/17 28.6.16	1.7.17	21.9.17, 27/17 22.9.17
539	9	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan	28%	Sch.IV	27/17 22.9.17	22.9.17	14.11.17 43/17
540	225	64	Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.	5%	Sch.I	1/17 28.6.17	1.7.17	
541	168	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	18%	Sch.III	1/17 28.6.17	1.7.17	
542	169	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	18%	Sch.III	1/17 28.6.17	1.7.17	
543	327A	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	18%	Sch.III	43/17 14.11.17	15.11.17	
544	125	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
545	181	30	Formulations manufactured from the bulk drugs specified in <b>List 2</b> appended to this Schedule	5%	Sch.I	1/17 28.6.17	1.7.17	
546	70	3215	Fountain pen ink	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
547	447	9608	Fountain pens, stylograph pens	18%	Sch.III	corrig. 27.7.17	27.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
548	447	9608	Fountain pens, stylograph pens and other pens	18%	Sch.III	1/17 28.6.17	1.7.17	26.7.17, corrig. 27.7.17
549	215	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	12%	Sch.II	43/17 14.11.17	15.11.17	
550	410	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
551	182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials	18%	Sch.III	43/17 14.11.17	15.11.17	
552	77	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
553	33	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	5%	Sch.I	1/17 28.6.17	1.7.17	
554	32	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	5%	Sch.I	1/17 28.6.17	1.7.17	
555	41	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	12%	Sch.II	1/17 28.6.17	1.7.17	
556	48	2202 90 20	Fruit pulp or fruit juice based drinks	12%	Sch.II	1/17 28.6.17	NA	NA
557	48	2202 99 20	Fruit pulp or fruit juice based drinks	12%	Sch.II	Corrig. 12.7.2017	1.7.17	
558	17	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8	12%	Sch.II	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
559	17	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than tamarind and dried chestnuts (singhada) whether or not shelled or peeled	12%	Sch.II	35/17 13.10.17	13.10.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
560	17	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than tamarind, dried]	12%	Sch.II	27/17 22.9.17	22.9.17	12.10.17, 35/17 13.10.17
561	40	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground- nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	12%	Sch.II	1/17 28.6.17	1.7.17	
562	190	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	12%	Sch.II	1/17 28.6.17	1.7.17	
563	318	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	18%	Sch.III	1/17 28.6.17	1.7.17	
564	222A	9403	Furniture wholly made of bamboo, cane or rattan	12%	Sch.II	43/17 14.11.17	15.11.17	
565	204	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool	5%	Sch.I	1/17 28.6.17	1.7.17	
566	418	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	18%	Sch.III	1/17 28.6.17	1.7.17	
567	369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	18%	Sch.III	43/17 14.11.17	15.11.17	
568	136	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
569	149	5803	Gauze, other than narrow fabrics of heading 5806	12%	Sch.II	1/17 28.6.17	1.7.17	
570	452G	8708 40 00	Gear boxes and parts thereof for tractors	18%	Sch.III	19/17 18.8.17	18.8.17	
571	66	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	18%	Sch.III	1/17 28.6.17	1.7.17	
572	59	29	Gibberellic acid	12%	Sch.II	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
573	138	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	12%	Sch.II	1/17 28.6.17	1.7.17	
574	44	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices	5%	Sch.I	1/17 28.6.17	1.7.17	
575	60	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	12%	Sch.II	1/17 28.6.17	1.7.17	
576	189G	7009	Glass mirrors, whether or not framed, including rear-view mirrors	18%	Sch.III	43/17 14.11.17	15.11.17	
577	189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	18%	Sch.III	43/17 14.11.17	15.11.17	
578	229	7018	Glass beads	5%	Sch.I	1/17 28.6.17	1.7.17	
579	190A	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	18%	Sch.III	43/17 14.11.17	15.11.17	
580	96	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
581	195	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	18%	Sch.III	1/17 28.6.17	1.7.17	
582	189	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked	18%	Sch.III	1/17 28.6.17	1.7.17	
583	95	7009	Glass mirrors, whether or not framed, including rear-view mirrors	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
584	92	7006 00 00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
585	178	7015 10	Glasses for corrective spectacles and flint buttons	12%	Sch.II	1/17 28.6.17	1.7.17	
586	116	4806 40 10	Glassine papers	12%	Sch.II	1/17 28.6.17	1.7.17	
587	191	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	18%	Sch.III	1/17 28.6.17	1.7.17	



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0	1	2	3	4	5	6	7	8
588	24	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	28%	Sch.IV	1/17 28.6.16	1.7.17	
589	179	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	12%	Sch.II	1/17 28.6.17	1.7.17	
590	91	4203	Gloves specially designed for use in sports	12%	Sch.II	1/17 28.6.17	1.7.17	
591	7	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	18%	Sch.III	1/17 28.6.17	1.7.17	
592	178	9004	Goggles	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
593	8	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	3%	Sch.V	1/17 28.6.17	1.7.17	
594	453	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI	18%	Sch.III	1/17 28.6.17	1.7.17	
595	52	1007	Grain sorghum put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
596	52	1007	Grain sorghum put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
597	52	2516	Granite blocks	12%	Sch.II	1/17 28.6.17	1.7.17	
598	125	2516 11 00	Granite crude or roughly trimmed	5%	Sch.I	1/17 28.6.17	1.7.17	
599	26B	2516 12 00	Granite, other than blocks	18%	Sch.III	43/17 14.11.17	15.11.17	
600	17	2516 12 00	Granite, other than blocks	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
601	156	2618	Granulated slag (slag sand) from the manufacture of iron or steel	5%	Sch.I	1/17 28.6.17	1.7.17	
602	200	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
603	31	0806	Grapes, dried, and raisins	5%	Sch.I	1/17 28.6.17	1.7.17	
604	198A	4601, 4602	Grass, leaf or reed or fibre products, including mats, pouches, wallets	5%	Sch.I	27/17 22.9.17	22.9.17	
605	115	4806 20 00	Greaseproof papers	12%	Sch.II	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
606	80	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	5%	Sch.I	1/17 28.6.17	1.7.17	
607	65	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.	5%	Sch.I	1/17 28.6.17	1.7.17	
608	61	1106 10 90	Guar gum refined split	5%	Sch.I	1/17 28.6.17	1.7.17	26.7.17 corrig. 27.7.17
609	61	0713	Guar gum refined split	5%	Sch.I	corrig. 27.7.17	27.7.17	
610	60	1106 10 10	Guar meal	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
611	84	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	18%	Sch.III	1/17 28.6.17	1.7.17	
612	16	0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
613	129	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	5%	Sch.I	1/17 28.6.17	1.7.17	
614	59	3305 9011, 3305 90 19	Hair oil	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
615	126	4202 22 10	Hand bags and shopping bags, of artificial plastic material	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
616	89	4202 22 20	Hand bags and shopping bags, of cotton	12%	Sch.II	43/17 14.11.17	15.11.17	
617	127	4202 22 20	Hand bags and shopping bags, of cotton	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
618	90	4202 22 30	Hand bags and shopping bags, of jute	12%	Sch.II	43/17 14.11.17	15.11.17	
619	128	4202 22 30	Hand bags and shopping bags, of jute	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
620	211	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	12%	Sch.II	1/17 28.6.17	1.7.17	
621	231	8413, 8413 91	Hand pumps and parts thereof	5%	Sch.I	1/17 28.6.17	1.7.17	
622	293	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	18%	Sch.III	1/17 28.6.17	1.7.17	
623	444	9604 00 00	Hand sieves and hand riddles	18%	Sch.III	1/17 28.6.17	1.7.17	
624	296	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	18%	Sch.III	1/17 28.6.17	1.7.17	
625	301	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	18%	Sch.III	1/17 28.6.17	1.7.17	
626	295	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	18%	Sch.III	1/17 28.6.17	1.7.17	
627	151	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	12%	Sch.II	1/17 28.6.17	1.7.17	
628	130	4202 29 10	Handbags of other materials excluding wicker work or basket work	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
629	187	3605 00 10	Handmade safety matches <b>Explanation.</b> — For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: <b>(i)</b> frame filling; <b>(ii)</b> dipping of splints in the composition for match heads; <b>(iii)</b> filling of boxes with matches; <b>(iv)</b> pasting of labels on match boxes, veneers or cardboards; <b>(v)</b> packaging	5%	Sch.I	1/17 28.6.17	1.7.17	
630	50	4017	Hard rubber (for example ebonite) in all forms, including waste and scrap; articles of hard rubber	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
631	123B	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber	18%	Sch.III	43/17 14.11.17	15.11.17	

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0	1	2	3	4	5	6	7	8
632	50	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber	28%	Sch.IV	35/17 13.10.17	13.10.17	14.11.17 43/17
633	197	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437	12%	Sch.II	1/17 28.6.17	1.7.17	
634	197	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437, parts [8433 90 00]	12%	Sch.II	43/17 14.11.17	15.11.17	
635	172	6501	Hat-forms, hat bodies and hoods of felt [other than textile caps], neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	18%	Sch.III	27/17 22.9.17	22.9.17	
636	172	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
637	173	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	18%	Sch.III	1/17 28.6.17	1.7.17	
638	171B	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	12%	Sch.II	43/17 14.11.17	15.11.17	
639	175	6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
640	174	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	18%	Sch.III	1/17 28.6.17	1.7.17	
641	177	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	18%	Sch.III	1/17 28.6.17	1.7.17	
642	171	2845	Heavy water and other nuclear fuels	5%	Sch.I	1/17 28.6.17	1.7.17	
643	22	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower	5%	Sch.I	1/17 28.6.17	1.7.17	
644	93	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%	Sch.II	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
645	72	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin	5%	Sch.I	43/17 14.11.17	15.11.17	
646	72	1210	Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
647	130	8450	<b>Household or laundry-type washing machines, including machines which both wash and dry</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
648	225	9405, 9405 50 31	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	12%	Sch.II	1/17 28.6.17	1.7.17	
649	452N	8708 99 00	Hydraulic and its parts thereof for tractors	18%	Sch.III	19/17 18.8.17	18.8.17	
650	94A	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	18%	Sch.III	43/17 14.11.17	15.11.17	
651	41	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
652	452D	8413 81 90	Hydraulic Pumps for Tractors	18%	Sch.III	19/17 18.8.17	18.8.17	
653	315	8410	Hydraulic turbines, water wheels, and regulators therefor	18%	Sch.III	1/17 28.6.17	1.7.17	
654	415	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	18%	Sch.III	1/17 28.6.17	1.7.17	
655	122	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]	18%	Sch.III	1/17 28.6.17	1.7.17	
656	102	2201 90 10	Ice and snow	5%	Sch.I	1/17 28.6.17	1.7.17	
657	22	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	18%	Sch.III	1/17 28.6.17	1.7.17	
658	92A	44,68,83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	12%	Sch.II	27/17 22.9.17	22.9.17	
659	411D	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	18%	Sch.III	43/17 14.11.17	15.11.17	
660	182	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
661	17	7117	Imitation jewellery	3%	Sch.V	1/17 28.6.17	1.7.17	
662	194	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter	18%	Sch.III	1/17 28.6.17	1.7.17	
663	5	1404 90 50	Indian katha	18%	Sch.III	1/17 28.6.17	1.7.17	
664	96	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols	18%	Sch.III	1/17 28.6.17	1.7.17	
665	377	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	18%	Sch.III	1/17 28.6.17	1.7.17	
666	319	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	18%	Sch.III	1/17 28.6.17	1.7.17	
667	48	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle- rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
668	121A	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]	18%	Sch.III	43/17 14.11.17	15.11.17	
669	87	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products	18%	Sch.III	1/17 28.6.17	1.7.17	
670	424A	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	18%	Sch.III	43/17 14.11.17	15.11.17	
671	194	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
672	416	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
673	417	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	18%	Sch.III	1/17 28.6.17	1.7.17	
674	218	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro- medical apparatus and sight-testing instruments	12%	Sch.II	1/17 28.6.17	1.7.17	
675	413	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter	18%	Sch.III	1/17 28.6.17	1.7.17	
676	413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	18%	Sch.III	43/17 14.11.17	15.11.17	
677	191	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
678	395	8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	18%	Sch.III	43/17 14.11.17	15.11.17	
679	161	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber Cables]	28%	Sch.IV	Corrig. 27.7.17	27.7.17	43/17 14.11.17
680	161	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber]	28%	Sch.IV	1/17 28.6.16	1.7.17	26.7.17, corrig. 27.7.17
681	397A	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	18%	Sch.III	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
682	163	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
683	173	30	Insulin	5%	Sch.I	1/17 28.6.17	1.7.17	
684	298	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	18%	Sch.III	1/17 28.6.17	1.7.17	
685	215	9002	Intraocular lens	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
686	57	2801 20	Iodine	12%	Sch.II	1/17 28.6.17	1.7.17	
687	101	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms	18%	Sch.III	1/17 28.6.17	1.7.17	
688	201	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	18%	Sch.III	1/17 28.6.17	1.7.17	
689	236	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
690	139	2601	Iron ores and concentrates, including roasted iron pyrites	5%	Sch.I	1/17 28.6.17	1.7.17	
691	147	8517	ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
692	18	0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.	5%	Sch.I	1/17 28.6.17	1.7.17	
693	39	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%	Sch.II	1/17 28.6.17	1.7.17	
694	218B	5607	Jute twine, coir cordage or ropes	5%	Sch.I	43/17 14.11.17	15.11.17	
695	58	3304 20 00	Kajal pencil sticks	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
696	115	2507	Kaolin and other kaolinic clays, whether or not calcined.	5%	Sch.I	1/17 28.6.17	1.7.17	



S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
697	183	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	12%	Sch.II	1/17 28.6.17	1.7.17	
698	164	2710	Kerosene PDS	5%	Sch.I	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
699	258	9405 50 31	Kerosene pressure lantern	5%	Sch.I	1/17 28.6.17	1.7.17	
700	99A	1905 or 2106	Khakhra, plain chapatti or roti	5%	Sch.I	35/17 13.10.17	13.10.17	
701	449A	9613	Kitchen gas lighters	18%	Sch.III	27/17 22.9.17	22.9.17	14.11.17 43/17
702	200	4823	Kites	5%	Sch.I	1/17 28.6.17	1.7.17	
703	221	60	Knitted or crocheted fabrics [All goods]	5%	Sch.I	1/17 28.6.17	1.7.17	
704	339	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	18%	Sch.III	1/17 28.6.17	1.7.17	
705	233	7319	knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	18%	Sch.III	corrig. 27.7.17	27.7.17	
706	299	8208	Knives and cutting blades, for machines or for mechanical appliances	18%	Sch.III	1/17 28.6.17	1.7.17	
707	187	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	12%	Sch.II	1/17 28.6.17	1.7.17	
708	218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	5%	Sch.I	43/17 14.11.17	15.11.17	
709	140	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
710	153	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	12%	Sch.II	1/17 28.6.17	1.7.17	
711	452	9802	Laboratory chemicals	18%	Sch.III	1/17 28.6.17	1.7.17	
712	193	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
713	438A	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name- plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]	18%	Sch.III	43/17 14.11.17	15.11.17	
714	214	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
715	21	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	12%	Sch.II	1/17 28.6.17	1.7.17	
716	83	4007	Latex Rubber Thread	12%	Sch.II	1/17 28.6.17	1.7.17	
717	348	8458	Lathes (including turning centres) for removing metal	18%	Sch.III	1/17 28.6.17	1.7.17	
718	145	2607	Lead ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
719	279	7804	Lead plates, sheets, strip and foil; lead powders and flakes	18%	Sch.III	1/17 28.6.17	1.7.17	
720	278	7802	Lead waste and scrap	18%	Sch.III	1/17 28.6.17	1.7.17	
721	197B	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	5%	Sch.I	43/17 14.11.17	15.11.17	
722	197A	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	5%	Sch.I	43/17 14.11.17	15.11.17	
723	86	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%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
724	197C	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	5%	Sch.I	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
725	88	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%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
726	87	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%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
727	227	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)	12%	Sch.II	1/17 28.6.17	1.7.17	
728	205	8539	LED lamps	12%	Sch.II	1/17 28.6.17	1.7.17	
729	226	9405	LED lights or fixtures including LED lamps	12%	Sch.II	1/17 28.6.17	1.7.17	
730	409	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]	18%	Sch.III	1/17 28.6.17	1.7.17	
731	249	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	5%	Sch.I	1/17 28.6.17	1.7.17	
732	159	2702	Lignite, whether or not agglomerated, excluding jet	5%	Sch.I	1/17 28.6.17	1.7.17	
733	130	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	5%	Sch.I	1/17 28.6.17	1.7.17	
734	161	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	12%	Sch.II	1/17 28.6.17	1.7.17	
735	67	1204	Linseed, whether or not broken other than of seed quality.	5%	Sch.I	1/17 28.6.17	1.7.17	
736	165	2711 12 00, 2711 13 00, 2710 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.	5%	Sch.I	1/17 28.6.17	1.7.17	11.7.17 corrig. 12.7.17
737	165	2711 12 00, 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.	5%	Sch.I	Corrig. 12.7.2017	12.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
738	411H	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	18%	Sch.III	43/17 14.11.17	15.11.17	
739	186	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
740	1	01012100, 010129	Live horses	12%	Sch.II	1/17 28.6.17	1.7.17	
741	74	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichoriumintybussativum) of a kind used primarily for human consumption, not elsewhere specified or included	5%	Sch.I	1/17 28.6.17	1.7.17	
742	228	-	<p>Lottery <b>authorized by</b> State Governments</p> <p><b>Explanation 1.-</b> For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p><b>Explanation 2.-</b></p> <p>(1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub- rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010</p>	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
743	228	Any Chapter	<p><b>Lottery authorized by State Governments</b></p> <p><b>Explanation 1.-</b> For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p><b>Explanation 2.-</b></p> <p><b>(1)</b> "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also.</p> <p><b>(2)</b> Organising state has the same meaning as assigned to it in clause (f) of sub- rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010</p>	28%	Sch.IV	43/17 14.11.17	15.11.17	
744	242	-	<p><b>Lottery run by State Governments</b></p> <p><b>Explanation 1.-</b> For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organizing State, whichever is higher.</p> <p><b>Explanation 2.-</b></p> <p><b>(1)</b> "Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organizing state.</p> <p><b>(2)</b> Organizing state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.</p>	12%	Sch.II	1/17 28.6.17	1.7.17	
745	235	7321	LPG stoves	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
746	61B	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	18%	Sch.III	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
747	32	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
748	355	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	18%	Sch.III	1/17 28.6.17	1.7.17	
749	352	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	18%	Sch.III	1/17 28.6.17	1.7.17	
750	349	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	18%	Sch.III	1/17 28.6.17	1.7.17	
751	350	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	18%	Sch.III	1/17 28.6.17	1.7.17	
752	351	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine- tools working by removing metal or cermets, not elsewhere specified or included	18%	Sch.III	1/17 28.6.17	1.7.17	
753	346	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, <u>electron beam, ionic-beam or plasma arc processes</u>	18%	Sch.III	1/17 28.6.17	1.7.17	
754	354	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	18%	Sch.III	1/17 28.6.17	1.7.17	
755	342	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
756	358	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas- operated surface tempering machines and appliances	18%	Sch.III	1/17 28.6.17	1.7.17	
757	323	8422 20 00, 8422 30 00, 8422 40 00, 8522 90 [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]	18%	Sch.III	1/17 28.6.17	1.7.17	26.7.17, corrig. 27.7.17
758	323	8422 20 00, 8422 30 00, 8422 40 00, 8422 90 [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]	18%	Sch.III	corrig. 27.7.17	27.7.17	
759	331	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	18%	Sch.III	1/17 28.6.17	1.7.17	
760	365A	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter	18%	Sch.III	43/17 14.11.17	15.11.17	
761	133	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
762	343	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	18%	Sch.III	1/17 28.6.17	1.7.17	
763	363	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
764	341	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	18%	Sch.III	1/17 28.6.17	1.7.17	
765	365	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	18%	Sch.III	1/17 28.6.17	1.7.17	
766	371	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter	18%	Sch.III	1/17 28.6.17	1.7.17	
767	334	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	18%	Sch.III	1/17 28.6.17	1.7.17	
768	330	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	18%	Sch.III	1/17 28.6.17	1.7.17	
769	320	8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]	18%	Sch.III	43/17 14.11.17	15.11.17	
770	370	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories	18%	Sch.III	1/17 28.6.17	1.7.17	
771	414	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	18%	Sch.III	1/17 28.6.17	1.7.17	
772	366	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]	18%	Sch.III	43/17 14.11.17	15.11.17	
773	366	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17



S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
774	364	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	18%	Sch.III	1/17 28.6.17	1.7.17	
775	233	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof	5%	Sch.I	1/17 28.6.17	1.7.17	
776	336	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	18%	Sch.III	1/17 28.6.17	1.7.17	
777	337	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	18%	Sch.III	1/17 28.6.17	1.7.17	
778	347	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	18%	Sch.III	1/17 28.6.17	1.7.17	
779	50	1005	Maize (corn) put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
780	50	1005	Maize (corn) put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
781	13	1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905]	18%	Sch.III	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
782	6	1901 90 [other than 1901 10, 1901 20 00]	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
783	2	1107	Malt, whether or not roasted	18%	Sch.III	1/17 28.6.17	1.7.17	
784	140	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	5%	Sch.I	1/17 28.6.17	1.7.17	
785	30A	0804	Mangoes sliced, dried	5%	Sch.I	35/17 13.10.17	13.10.17	
786	26	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
787	26	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	5%	Sch.I	43/17 14.11.17	15.11.17	
788	51	2515 12 10	Marble and travertine blocks	12%	Sch.II	1/17 28.6.17	1.7.17	
789	26A	2515 12 20, 2515 12 90	Marble and travertine, other than blocks	18%	Sch.III	43/17 14.11.17	15.11.17	
790	16	2515 12 20, 2515 12 90	Marble and travertine, other than blocks	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
791	243	7405	Master alloys of copper	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
792	73	3605	Matches (other than handmade safety matches [3605 00 10])	18%	Sch.III	1/17 28.6.17	1.7.17	
793	37	0903	Maté	5%	Sch.I	1/17 28.6.17	1.7.17	
794	180	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	12%	Sch.II	1/17 28.6.17	1.7.17	
795	438	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]	18%	Sch.III	43/17 14.11.17	15.11.17	
796	213	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
797	19	2103 90 30	Mayonnaise and salad dressings	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
798	59	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 0713], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, (put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
799	59	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 0713], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and bearing a registered brand name	5%	Sch.I	corrig. 27.7.17	27.7.17	21.9.17, 27/17 22.9.17
800	59	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	26.7.17 corrig. 27.7.17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
801	58	1105	Meal, powder, flakes, granules and pellets of potatoes put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
802	58	1105	Meal, powder, flakes, granules and pellets of potatoes put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	14.11.17 43/17
803	58	1105	Meal, powder, flour, flakes, granules and pellets of potatoes put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	43/17 14.11.17	15.11.17	
804	421	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	18%	Sch.III	1/17 28.6.17	1.7.17	
805	11	0210	Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
806	7	0207	Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
807	2	0202	Meat of bovine animals, frozen and put up in unit containers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
808	5	0205	Meat of horses, asses, mules or hinnies, frozen and put up in unit containers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
809	4	0204	Meat of sheep or goats, frozen and put up in unit containers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
810	3	0203	Meat of swine, frozen and put up in unit containers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
811	325	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]	18%	Sch.III	43/17 14.11.17	15.11.17	
812	325	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not charged]	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
813	325	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers]	18%	Sch.III	27/17 22.9.17	22.9.17	14.11.17 43/17
814	105	4701	Mechanical wood pulp	12%	Sch.II	1/17 28.6.17	1.7.17	
815	219	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	12%	Sch.II	1/17 28.6.17	1.7.17	
816	57A	2804 40 10	Medical grade oxygen	12%	Sch.II	43/17 14.11.17	15.11.17	
817	320	8419 20	Medical, surgical or laboratory sterilisers	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
818	436	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	18%	Sch.III	1/17 28.6.17	1.7.17	
819	63	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale	12%	Sch.II	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
820	62	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%	Sch.II	1/17 28.6.17	1.7.17	
821	181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia	5%	Sch.I	35/17 13.10.17	13.10.17	
822	178	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name	5%	Sch.I	1/17 28.6.17	1.7.17	
823	58	2847	Medicinal grade hydrogen peroxide	12%	Sch.II	1/17 28.6.17	1.7.17	
824	253	7419 91 00	Metal castings	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
825	345	8455	Metal-rolling mills and rolls therefor	18%	Sch.III	1/17 28.6.17	1.7.17	
826	137	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; Imitation zari thread	12%	Sch.II	35/17 13.10.17	13.10.17	
827	137	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread	12%	Sch.II	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
828	133	2525	Mica, including splitting; mica waste	5%	Sch.I	1/17 28.6.17	1.7.17	
829	56	28	Micronutrients, which are covered under serial number 1 (f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	12%	Sch.II	1/17 28.6.17	1.7.17	26.7.17 corrig, 27.7.17
830	56	28	Micronutrients, which are covered under serial number 1 (g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	12%	Sch.II	corrig. 27.7.17	27.7.17	

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0	1	2	3	4	5	6	7	8
831	380	8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set	18%	Sch.III	43/17 14.11.17	15.11.17	
832	380	8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, mounted in their enclosures]; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
833	411G	9012	Microscopes other than optical microscopes; diffraction apparatus	18%	Sch.III	43/17 14.11.17	15.11.17	
834	185	9012	Microscopes other than optical microscopes; diffraction apparatus	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
835	430	9301	Military weapons other than revolvers, pistols	18%	Sch.III	1/17 28.6.17	1.7.17	
836	8	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]	5%	Sch.I	1/17 28.6.17	1.7.17	
837	198	8434	Milking machines and dairy machinery	12%	Sch.II	1/17 28.6.17	1.7.17	
838	178	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	18%	Sch.III	1/17 28.6.17	1.7.17	
839	69	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, other than those which are clearly not to be used as fertilizers	12%	Sch.II	1/17 28.6.17 & 16/17 30.6.17	Omitted 1.7.17	NA
840	45	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers	18%	Sch.III	1/17 28.6.17	1.7.17	
841	182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers;	5%	Sch.I	16/17 30.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
842	182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers	5%	Sch.I	16/17 30.6.17	1.7.17	
843	66	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers	12%	Sch.II	1/17 28.6.17 & 16/17 30.6.17	Omitted 1.7.17	NA
844	42	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers	18%	Sch.III	1/17 28.6.17	NA	NA
845	42	3102	Mineral or chemical fertilisers, nitrogenous, which are clearly not to be used as fertilizers	18%	Sch.III	corrig. 30.6.17	1.7.17	
846	67	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers	12%	Sch.II	1/17 28.6.17 & 16/17 30.6.17	Omitted 1.7.17	NA
847	182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers	5%	Sch.I	16/17 30.6.17	1.7.17	
848	43	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers	18%	Sch.III	1/17 28.6.17	1.7.17	
849	182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers	5%	Sch.I	16/17 30.6.17	1.7.17	
850	68	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers	12%	Sch.II	1/17 28.6.17 & 16/17 30.6.17	Omitted 1.7.17	NA
851	44	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers	18%	Sch.III	1/17 28.6.17	1.7.17	
852	137	2530	Mineral substances not elsewhere specified or included.	5%	Sch.I	1/17 28.6.17	1.7.17	
853	93	3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	18%	Sch.III	1/17 28.6.17	1.7.17	
854	20	2103 90 40	Mixed condiments and mixed seasoning	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
855	96	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares	5%	Sch.I	1/17 28.6.17	1.7.17	



S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
856	57	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]	18%	Sch.III	1/17 28.6.17	1.7.17	
857	34	3407	Modelling pastes, including those put up for children's amusement	28%	Sch.IV	1/17 28.6.16	1.7.17	12.10.17, 35/17 13.10.17
858	63	3407	Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	18%	Sch.III	35/17 13.10.17	13.10.17	
859	1	1703	<b>Molasses</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
860	5	0307	Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
861	151	2613	Molybdenum ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
862	154	8528	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 [other than computer monitors not exceeding 17 inches]	28%	Sch.IV	1/17 28.6.16	1.7.17	21.9.17, 27/17 22.9.17
863	154	8528	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 [other than computer monitors not exceeding 20 inches]	28%	Sch.IV	27/17 22.9.17	22.9.17	14.11.17 43/17
864	154	8528	<b>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 [other than computer monitors not exceeding 20 inches and set top box for television]</b>	<b>28%</b>	<b>Sch.IV</b>	<b>43/17 14.11.17</b>	<b>15.11.17</b>	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
865	103	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	18%	Sch.III	1/17 28.6.17	1.7.17	
866	450	9620 00 00	Monopods, bipods, tripods and similar articles	18%	Sch.III	1/17 28.6.17	1.7.17	
867	165	8703	<b>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 Cars for physically handicapped persons]</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
868	166	8704	<b>Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
869	164	8702	<b>Motor vehicles for the transport of ten or more persons, including the driver</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
870	173	8711	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
871	367	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	18%	Sch.III	1/17 28.6.17	1.7.17	
872	189F	7008	Multiple-walled insulating units of glass	18%	Sch.III	43/17 14.11.17	15.11.17	
873	94	7008	Multiple-walled insulating units of glass	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
874	35	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	12%	Sch.II	1/17 28.6.17	1.7.17	
875	126	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	12%	Sch.II	1/17 28.6.17	1.7.17	
876	208	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
877	429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	18%	Sch.III	43/17 14.11.17	15.11.17	
878	429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	18%	Sch.III	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
879	207	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
880	231	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	18%	Sch.III	1/17 28.6.17	1.7.17	
881	252	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	18%	Sch.III	1/17 28.6.17	1.7.17	
882	46	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form	12%	Sch.II	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
883	46	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form (other than roasted gram)	12%	Sch.II	27/17 22.9.17	22.9.17	12.10.17, 35/17 13.10.17
884	46	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	12%	Sch.II	35/17 13.10.17	13.10.17	
885	101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	5%	Sch.I	35/17 13.10.17	13.10.17	
886	219AA	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	Sch.I	43/17 14.11.17	15.11.17	
887	152	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
888	119	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.	5%	Sch.I	1/17 28.6.17	1.7.17	
889	135	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
890	135	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 (calculated on dry weight)	5%	Sch.I	43/17 14.11.17	15.11.17	
891	118	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	5%	Sch.I	1/17 28.6.17	1.7.17	
892	142	4502	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp- edged blanks for corks or stoppers)	18%	Sch.III	1/17 28.6.17	1.7.17	
893	102	4501	Natural cork, raw or simply prepared	12%	Sch.II	1/17 28.6.17	1.7.17	
894	112	2504	Natural graphite.	5%	Sch.I	1/17 28.6.17	1.7.17	
895	75	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]	5%	Sch.I	1/17 28.6.17	1.7.17	
896	13	0409	Natural honey, put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
897	13	0409	Natural honey, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
898	128	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	5%	Sch.I	1/17 28.6.17	1.7.17	
899	179	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	18%	Sch.III	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
900	188	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	5%	Sch.I	1/17 28.6.17	1.7.17	
901	113	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.	5%	Sch.I	1/17 28.6.17	1.7.17	
902	134	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc	5%	Sch.I	1/17 28.6.17	1.7.17	
903	46	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
904	46	4011	<b>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]</b>	<b>28%</b>	<b>Sch.IV</b>	<b>43/17 14.11.17</b>	<b>15.11.17</b>	
905	189	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft	5%	Sch.I	43/17 14.11.17	15.11.17	
906	199	4801	Newsprint, in rolls or sheets	5%	Sch.I	1/17 28.6.17	1.7.17	
907	258	7505	Nickel bars, rods, profiles and wire	18%	Sch.III	1/17 28.6.17	1.7.17	
908	254	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	18%	Sch.III	1/17 28.6.17	1.7.17	
909	142	2604	Nickel ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
910	259	7506	Nickel plates, sheets, strip and foil	18%	Sch.III	1/17 28.6.17	1.7.17	
911	257	7504	Nickel powders and flakes	18%	Sch.III	1/17 28.6.17	1.7.17	
912	260	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	18%	Sch.III	1/17 28.6.17	1.7.17	
913	256	7503	Nickel waste and scrap	18%	Sch.III	1/17 28.6.17	1.7.17	
914	41	30	Nicotine polacrilex gum	18%	Sch.III	1/17 28.6.17	1.7.17	
915	153	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
916	84	4014	Nipples of feeding bottles	12%	Sch.II	1/17 28.6.17	1.7.17	
917	135	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	12%	Sch.II	1/17 28.6.17	1.7.17	
918	195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers	12%	Sch.II	27/17 22.9.17	22.9.17	
919	169	28	Nuclear fuel	5%	Sch.I	1/17 28.6.17	1.7.17	
920	170	2805 11	Nuclear grade sodium	5%	Sch.I	1/17 28.6.17	1.7.17	
921	309	8401	Nuclear reactors; machinery and apparatus for isotopes separation	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
922	262	9705	Numismatic coins	5%	Sch.I	1/17 28.6.17	1.7.17	
923	42	0908	Nutmeg, mace and cardamoms	5%	Sch.I	1/17 28.6.17	1.7.17	
924	49	1004	Oats put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
925	49	1004	Oats put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
926	73	3307 41 00	Odoriferous preparations which operate by burning [other than agarbattis,lobhan, dhoop batti, dhoop, sambhrani]	12%	Sch.II	27/17 22.9.17	22.9.17	
927	73	3307 41 00	Odoriferous preparations which operate by burning [other than agarbattis]	12%	Sch.II	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
928	106	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	5%	Sch.I	27/17 22.9.17	22.9.17	
929	106	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
930	105	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	5%	Sch.I	27/17 22.9.17	22.9.17	
931	105	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
932	107	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
933	107	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 [other than cotton seed oil cake]	5%	Sch.I	27/17 22.9.17	22.9.17	
934	31	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene	18%	Sch.III	1/17 28.6.17	1.7.17	
935	81	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	5%	Sch.I	1/17 28.6.17	1.7.17	
936	408	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	18%	Sch.III	1/17 28.6.17	1.7.17	
937	179	30	Oral re-hydration salts	5%	Sch.I	1/17 28.6.17	1.7.17	
938	90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	18%	Sch.III	43/17 14.11.17	15.11.17	
939	40	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
940	61A	3402	Organic surface-active agents (other than soap); surface- active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]	18%	Sch.III	43/17 14.11.17	15.11.17	
941	31	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
942	30	3401 30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
943	237	9702	Original engravings, prints and lithographs	12%	Sch.II	1/17 28.6.17	1.7.17	
944	238	9703	Original sculptures and statuary, in any material	12%	Sch.II	1/17 28.6.17	1.7.17	
945	221	9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
946	420	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	18%	Sch.III	1/17 28.6.17	1.7.17	
947	24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water]	18%	Sch.III	43/17 14.11.17	15.11.17	
948	429C	9202	Other string musical instruments (for example, guitars, violins, harps)	18%	Sch.III	43/17 14.11.17	15.11.17	
949	199	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	12%	Sch.II	1/17 28.6.17	1.7.17	
950	244	8802	Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.	5%	Sch.I	1/17 28.6.17	1.7.17	
951	211	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	18%	Sch.III	1/17 28.6.17	1.7.17	
952	24	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	12%	Sch.II	1/17 28.6.17	1.7.17	
953	432	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	18%	Sch.III	1/17 28.6.17	1.7.17	
954	276	7616	Other articles of aluminium	18%	Sch.III	1/17 28.6.17	1.7.17	
955	253	7419	Other articles of copper	18%	Sch.III	43/17 14.11.17	15.11.17	
956	104	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17



S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
957	108	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
958	302A	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades therefor]	18%	Sch.III	43/17 14.11.17	15.11.17	
959	195A	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]	18%	Sch.III	43/17 14.11.17	15.11.17	
960	99	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
961	238	7326	Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
962	238	7326	Other articles of iron or steel	18%	Sch.III	43/17 14.11.17	15.11.17	
963	280	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)	18%	Sch.III	1/17 28.6.17	1.7.17	
964	124B	4205	Other articles of leather or of composition leather	18%	Sch.III	43/17 14.11.17	15.11.17	
965	54	4205	Other articles of leather or of composition leather	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
966	261	7508	Other articles of nickel	18%	Sch.III	1/17 28.6.17	1.7.17	
967	111	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]	18%	Sch.III	43/17 14.11.17	15.11.17	
968	45	3926 [other than 3926 40 11, 3926 90 10]	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats]	28%	Sch.IV	27/17 22.9.17	22.9.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
969	45	3926 [other than 3926 40 11, 3926 90 10]	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and plastic tarpaulins]	28%	Sch.IV	1/17 28.6.16	1.7.17	21.9.17, 27/17 22.9.17
970	15	7115	Other articles of precious metal or of metal clad with precious metal	3%	Sch.V	1/17 28.6.17	1.7.17	
971	290	8007	Other articles of tin	18%	Sch.III	1/17 28.6.17	1.7.17	
972	49	4016 [other than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber (other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine)	28%	Sch.IV	27/17 22.9.17	22.9.17	14.11.17 43/17
973	49	4016 [other than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber (other than erasers)	28%	Sch.IV	1/17 28.6.16	1.7.17	21.9.17, 27/17 22.9.17
974	123A	4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]	18%	Sch.III	43/17 14.11.17	15.11.17	
975	101	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]	12%	Sch.II	1/17 28.6.17	1.7.17	
976	286	7907	Other articles of zinc including sanitary fixtures	18%	Sch.III	1/17 28.6.17	1.7.17	
977	291	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap	18%	Sch.III	1/17 28.6.17	1.7.17	
978	220	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	12%	Sch.II	1/17 28.6.17	1.7.17	
979	146	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom	12%	Sch.II	1/17 28.6.17	1.7.17	
980	237	7325	Other cast articles of iron or steel	18%	Sch.III	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
981	237	7325	Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
982	185D	6914	Other ceramic articles	18%	Sch.III	43/17 14.11.17	15.11.17	
983	88	6914	Other ceramic articles	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
984	116	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	5%	Sch.I	1/17 28.6.17	1.7.17	
985	427	9114	Other clock or watch parts	18%	Sch.III	43/17 14.11.17	15.11.17	
986	427	9114	Other clock parts	18%	Sch.III	1/17 28.6.17	1.7.17	
987	425	9105	Other clocks	18%	Sch.III	1/17 28.6.17	1.7.17	
988	51	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined	18%	Sch.III	1/17 28.6.17	1.7.17	
989	241	9804	Other Drugs and medicines intended for personal use	12%	Sch.II	1/17 28.6.17	1.7.17	
990	317	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]	18%	Sch.III	1/17 28.6.17	1.7.17	
991	431	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle- loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	18%	Sch.III	1/17 28.6.17	1.7.17	
992	87	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	5%	Sch.I	1/17 28.6.17	1.7.17	
993	251	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)	5%	Sch.I	1/17 28.6.17	1.7.17	
994	170	6405	Other footwear	18%	Sch.III	1/17 28.6.17	1.7.17	
995	167	6402	Other footwear with outer soles and uppers of rubber or plastics	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
996	116	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	18%	Sch.III	1/17 28.6.17	1.7.17	
997	212	9403	Other furniture [other than bamboo furniture] and parts thereof	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
998	437	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	18%	Sch.III	43/17 14.11.17	15.11.17	
999	194	8414 20 20	Other hand pumps	12%	Sch.II	1/17 28.6.17	1.7.17	
1000	175	6505	Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	18%	Sch.III	43/17 14.11.17	15.11.17	
1001	176	6506	Other headgear, whether or not lined or trimmed	18%	Sch.III	1/17 28.6.17	1.7.17	
1002	327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	18%	Sch.III	43/17 14.11.17	15.11.17	
1003	126	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1004	353	8463	Other machine-tools for working metal, or cermets, without removing material	18%	Sch.III	1/17 28.6.17	1.7.17	
1005	333	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	18%	Sch.III	1/17 28.6.17	1.7.17	
1006	171	63 [ other than 6309 ]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [ other than Worn clothing and other worn articles; rags]	12%	Sch.II	43/17 14.11.17	15.11.17	
1007	224	63 [ other than 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece	5%	Sch.I	43/17 14.11.17	15.11.17	
1008	171	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
1009	224	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
1010	15	2403	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences [including biris]</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1011	8	0208	Other meat containers and edible meat offal, frozen and put up in unit containers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1012	327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile- drivers and pile-extractors; snow-ploughs and snow- blowers	18%	Sch.III	43/17 14.11.17	15.11.17	
1013	128	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1014	11	2202 90 90	Other non-alcoholic beverages	28%	Sch.IV	1/17 28.6.16	1.7.17	11.7.17, corrig. 12.7.17
1015	11	2202 99 90	Other non-alcoholic beverages	28%	Sch.IV	Corrig. 12.7.2017	12.7.17	14.11.17 43/17
1016	15	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Coryius spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]	12%	Sch.II	27/17 22.9.17	22.9.17	
1017	15	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]	12%	Sch.II	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1018	131	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1019	361	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]	18%	Sch.III	43/17 14.11.17	15.11.17	
1020	70	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality	5%	Sch.I	1/17 28.6.17	1.7.17	
1021	82	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	5%	Sch.I	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1022	155	2617	Other ores and concentrates	5%	Sch.I	1/17 28.6.17	1.7.17	
1023	22	3210	<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
1024	157	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper, kites, Paper mache articles]	18%	Sch.III	27/17 22.9.17	22.9.17	
1025	157	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper]	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1026	107	3921	Other plates, sheets, film, foil and strip, of plastics	18%	Sch.III	1/17 28.6.17	1.7.17	
1027	106	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	18%	Sch.III	1/17 28.6.17	1.7.17	
1028	29	1602	Other prepared or preserved meat, meat offal or blood	12%	Sch.II	1/17 28.6.17	1.7.17	
1029	132	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	12%	Sch.II	1/17 28.6.17	1.7.17	
1030	236	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof	5%	Sch.I	1/17 28.6.17	1.7.17	
1031	194	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5%	Sch.I	1/17 28.6.17	1.7.17	
1032	184	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	18%	Sch.III	1/17 28.6.17	1.7.17	
1033	30	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1034	30	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]	18%	Sch.III	43/17 14.11.17	15.11.17	

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0	1	2	3	4	5	6	7	8
1035	204	9202	Other string musical instruments (for example, guitars, violins, harps)	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1036	11	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]	18%	Sch.III	1/17 28.6.17	1.7.17	
1037	219	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1038	220	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1039	114	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	12%	Sch.II	1/17 28.6.17	1.7.17	
1040	36	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	12%	Sch.II	1/17 28.6.17	1.7.17	
1041	37	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	12%	Sch.II	1/17 28.6.17	1.7.17	
1042	250	8906	Other vessels, including warships and lifeboats other than rowing boats	5%	Sch.I	1/17 28.6.17	1.7.17	
1043	202	9114	Other watch parts	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1044	97	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%	Sch.II	1/17 28.6.17	1.7.17	
1045	303	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	18%	Sch.III	1/17 28.6.17	1.7.17	
1046	236	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	12%	Sch.II	1/17 28.6.17	1.7.17	
1047	20	3208	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
1048	21	3209	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	

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0	1	2	3	4	5	6	7	8
1049	83	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	5%	Sch.I	1/17 28.6.17	1.7.17	
1050	92	1702	Palmyra sugar	5%	Sch.I	1/17 28.6.17	1.7.17	26.7.17 corrig. 27.7.17
1051	92	1702 or 1704	Palmyra sugar, mishri, batasha, bura	5%	Sch.I	corrig. 27.7.17	27.7.17	14.11.17 43/17
1052	92	1702 or 1704	Palmyra sugar, 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, khaja, khajuli, anarsa	5%	Sch.I	43/17 14.11.17	15.11.17	
1053	10	2106 90 20	<b>Pan masala</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1054	73	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1055	180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	18%	Sch.III	43/17 14.11.17	15.11.17	
1056	119	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%	Sch.II	1/17 28.6.17	1.7.17	
1057	118	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%	Sch.II	1/17 28.6.17	1.7.17	
1058	188	8214	Paper knives, Pencil sharpeners and blades therefor	12%	Sch.II	1/17 28.6.17	1.7.17	
1059	155	4821	Paper or paperboard labels of all kinds, whether or not printed	18%	Sch.III	1/17 28.6.17	1.7.17	
1060	124	4823	Paper pulp moulded trays	12%	Sch.II	1/17 28.6.17	1.7.17	
1061	125	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	12%	Sch.II	1/17 28.6.17	1.7.17	
1062	148	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper]	18%	Sch.III	1/17 28.6.17	1.7.17	



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0	1	2	3	4	5	6	7	8
1063	405	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof	18%	Sch.III	1/17 28.6.17	1.7.17	
1064	58	4410	Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1065	137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards	18%	Sch.III	43/17 14.11.17	15.11.17	
1066	384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	18%	Sch.III	43/17 14.11.17	15.11.17	
1067	209	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1068	429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	18%	Sch.III	43/17 14.11.17	15.11.17	
1069	423	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	18%	Sch.III	1/17 28.6.17	1.7.17	
1070	362	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472	18%	Sch.III	1/17 28.6.17	1.7.17	
1071	433	9305	Parts and accessories of articles of headings 9301 to 9304	18%	Sch.III	1/17 28.6.17	1.7.17	
1072	209	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	12%	Sch.II	1/17 28.6.17	1.7.17	
1073	<b>170</b>	<b>8708</b>	<b>Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1074	<b>174</b>	<b>8714</b>	<b>Parts and accessories of vehicles of headings 8711 and 8713</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1075	381A	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	18%	Sch.III	43/17 14.11.17	15.11.17	
1076	150	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1077	356	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand	18%	Sch.III	1/17 28.6.17	1.7.17	
1078	203	85	Parts for manufacture of Telephones for cellular networks or for other wireless networks	12%	Sch.II	1/17 28.6.17	1.7.17	
1079	195	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps	12%	Sch.II	1/17 28.6.17	1.7.17	
1080	171	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	18%	Sch.III	1/17 28.6.17	1.7.17	
1081	245	8803	Parts of goods of heading 8802	5%	Sch.I	1/17 28.6.17	1.7.17	
1082	252	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907	5%	Sch.I	1/17 28.6.17	1.7.17	
1083	259	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles	5%	Sch.I	1/17 28.6.17	1.7.17	
1084	241	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof	5%	Sch.I	1/17 28.6.17	1.7.17	
1085	256	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailleurs; and (vi) Artificial limbs	5%	Sch.I	1/17 28.6.17	1.7.17	
1086	308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP	18%	Sch.III	35/17 13.10.17	13.10.17	
1087	308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps( horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	18%	Sch.III	35/17 13.10.17	13.10.17	
1088	389	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	18%	Sch.III	1/17 28.6.17	1.7.17	
1089	155	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1090	116	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	28%	Sch.IV	1/17 28.6.16	1.7.17	
1091	328	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	18%	Sch.III	1/17 28.6.17	1.7.17	
1092	374	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	18%	Sch.III	1/17 28.6.17	1.7.17	
1093	174	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	12%	Sch.II	1/17 28.6.17	1.7.17	
1094	134	8479	Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1095	32B	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%	Sch.II	43/17 14.11.17	15.11.17	
1096	14	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	18%	Sch.III	1/17 28.6.17	1.7.17	43/17 14.11.17
1097	16	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[other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products	18%	Sch.III	43/17 14.11.17	15.11.17	
1098	213	90 or any other Chapter	Patent Ductus Arteriousus / Atrial Septal Defect occlusion device	12%	Sch.II	1/17 28.6.17	1.7.17	
1099	192A	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms	18%	Sch.III	43/17 14.11.17	15.11.17	
1100	98	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1101	230	84	Pawan Chakki that is Air Based Atta Chakki	5%	Sch.I	1/17 28.6.17	1.7.17	
1102	1	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	3%	Sch.V	1/17 28.6.17	1.7.17	
1103	160	2703	Peat (including peat litter), whether or not agglomerated	5%	Sch.I	1/17 28.6.17	1.7.17	
1104	126	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder of stones heading 2515 or 2516 whether or not heat treated.	5%	Sch.I	1/17 28.6.17	1.7.17	
1105	34	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	5%	Sch.I	1/17 28.6.17	1.7.17	
1106	233	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk	12%	Sch.II	1/17 28.6.17	1.7.17	
1107	232	9608	Pens [other than Fountain pens, stylograph pens]	12%	Sch.II	1/17 28.6.17	1.7.17	
1108	38	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	5%	Sch.I	1/17 28.6.17	1.7.17	
1109	67	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein	18%	Sch.III	1/17 28.6.17	1.7.17	
1110	429E	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	18%	Sch.III	43/17 14.11.17	15.11.17	
1111	206	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1112	361	8472	Perforating or stapling machines (staplers), pencil sharpening machines	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1113	57A	3303	Perfumes and toilet waters	18%	Sch.III	43/17 14.11.17	15.11.17	
1114	25	3303	Perfumes and toilet waters	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1115	452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software	18%	Sch.III	43/17 14.11.17	15.11.17	
1116	243	Any chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software	12%	Sch.II	43/17 14.11.17	15.11.17	
1117	36	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	18%	Sch.III	1/17 28.6.17	1.7.17	
1118	34	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]	18%	Sch.III	1/17 28.6.17	1.7.17	
1119	35	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	18%	Sch.III	1/17 28.6.17	1.7.17	
1120	33	2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than petrol, Diesel and ATF, not in GST]	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1121	33	2710	Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]	18%	Sch.III	43/17 14.11.17	15.11.17	
1122	65	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]	12%	Sch.II	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
1123	411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	18%	Sch.III	43/17 14.11.17	15.11.17	
1124	180	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1125	75	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	18%	Sch.III	1/17 28.6.17	1.7.17	
1126	76	3703	Photographic paper, paperboard and textiles, sensitised, unexposed	18%	Sch.III	1/17 28.6.17	1.7.17	
1127	76	3701	Photographic plates and film for x-ray for medical use	12%	Sch.II	1/17 28.6.17	1.7.17	
1128	74	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)	18%	Sch.III	1/17 28.6.17	1.7.17	
1129	77	3705	Photographic plates and films, exposed and developed, other than cinematographic film	12%	Sch.II	1/17 28.6.17	1.7.17	
1130	78	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films	18%	Sch.III	1/17 28.6.17	1.7.17	
1131	78	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.	12%	Sch.II	1/17 28.6.17	1.7.17	
1132	77	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	18%	Sch.III	1/17 28.6.17	1.7.17	
1133	429B	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments	18%	Sch.III	43/17 14.11.17	15.11.17	
1134	203	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1135	89	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	18%	Sch.III	1/17 28.6.17	1.7.17	
1136	9	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
1137	10	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17

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0	1	2	3	4	5	6	7	8
1138	19	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	12%	Sch.II	1/17 28.6.17	1.7.17	
1139	196	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	18%	Sch.III	1/17 28.6.17	1.7.17	
1140	54	3212	Pigments (including metallic powders and flakes) dispersed in non- aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	18%	Sch.III	1/17 28.6.17	1.7.17	
1141	15	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	5%	Sch.I	1/17 28.6.17	1.7.17	
1142	32	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars	18%	Sch.III	1/17 28.6.17	1.7.17	
1143	99	1905	Pizza bread	5%	Sch.I	1/17 28.6.17	1.7.17	
1144	369A	8483	Plain shaft bearings	18%	Sch.III	35/17 13.10.17	13.10.17	14.11.17 43/17
1145	103	4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetable materials such as of Bamboo, of rattan, of Other Vegetable materials	12%	Sch.II	1/17 28.6.17	1.7.17	
1146	127	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	12%	Sch.II	1/17 28.6.17	1.7.17	
1147	73	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered	5%	Sch.I	1/17 28.6.17	1.7.17	
1148	82	3926	Plastic beads	12%	Sch.II	1/17 28.6.17	1.7.17	
1149	118	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	18%	Sch.III	1/17 28.6.17	1.7.17	
1150	300	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets	18%	Sch.III	1/17 28.6.17	1.7.17	
1151	10	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form	3%	Sch.V	1/17 28.6.17	1.7.17	
1152	229	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	12%	Sch.II	1/17 28.6.17	1.7.17	
1153	137C	4412	Plywood, veneered panels and similar laminated wood	18%	Sch.III	43/17 14.11.17	15.11.17	

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0	1	2	3	4	5	6	7	8
1154	60	4412	Plywood, veneered panels and similar laminated wood	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1155	190	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle rickshaws and three wheeled powered cycle rickshaws	5%	Sch.I	1/17 28.6.17	1.7.17	
1156	33	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1157	62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404	18%	Sch.III	43/17 14.11.17	15.11.17	
1158	124	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	Sch.I	1/17 28.6.17	1.7.17	
1159	376C	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	18%	Sch.III	43/17 14.11.17	15.11.17	
1160	145	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1161	18	2523	<b>Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
1162	261	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	5%	Sch.I	1/17 28.6.17	1.7.17	
1163	54A	3213	Poster colour	18%	Sch.III	35/17 13.10.17	13.10.17	14.11.17 43/17
1164	54	28	Potassium Iodate	12%	Sch.II	1/17 28.6.17	1.7.17	
1165	177A	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	12%	Sch.II	27/17 22.9.17	22.9.17	



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0	1	2	3	4	5	6	7	8
1166	114	4004	powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)	18%	Sch.III	35/17 13.10.17	13.10.17	
1167	192	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	12%	Sch.II	1/17 28.6.17	1.7.17	
1168	181	6810	Pre cast Concrete Pipes	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1169	60A	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoop batti, dhoop, sambhrani]	18%	Sch.III	43/17 14.11.17	15.11.17	
1170	29	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1171	154	2616	Precious metal ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
1172	2	7103	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped	0.25%	Sch.VI	1/17 28.6.17	1.7.17	
1173	3	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]	3%	Sch.V	1/17 28.6.17	1.7.17	
1174	439	9406	Prefabricated buildings	18%	Sch.III	1/17 28.6.17	1.7.17	
1175	90A	3813	Preparations and charges for fire-extinguishers; charged fire- extinguishing grenades	18%	Sch.III	43/17 14.11.17	15.11.17	
1176	39	3813	Preparations and charges for fire-extinguishers; charged fire- extinguishing grenades	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1177	28	3306 [other than 3306 10 10, 3306 10 20]	Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste from (tooth powder or toothpaste)]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1178	60	3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]	18%	Sch.III	43/17 14.11.17	15.11.17	
1179	59	3305	Preparations for use on the hair	18%	Sch.III	43/17 14.11.17	15.11.17	
1180	63	3407	Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	18%	Sch.III	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
1181	13	1901	Preparations suitable for infants or young children, put up for retail sale	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1182	71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives	18%	Sch.III	43/17 14.11.17	15.11.17	
1183	97	3824	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), not elsewhere specified or included	18%	Sch.III	1/17 28.6.17	1.7.17	
1184	95	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	18%	Sch.III	1/17 28.6.17	1.7.17	
1185	53	3211 00 00	Prepared driers	18%	Sch.III	1/17 28.6.17	1.7.17	
1186	35	3602	Prepared explosives, other than propellant powders; such as Industrial explosives	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1187	69	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	18%	Sch.III	1/17 28.6.17	1.7.17	
1188	31	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	12%	Sch.II	1/17 28.6.17	1.7.17	
1189	52	3207	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1190	52	3207	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes	18%	Sch.III	43/17 14.11.17	15.11.17	
1191	90	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber	18%	Sch.III	1/17 28.6.17	1.7.17	
1192	329	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	18%	Sch.III	1/17 28.6.17	1.7.17	
1193	376A	8506	Primary cells and primary batteries	18%	Sch.III	43/17 14.11.17	15.11.17	
1194	138	8506	Primary cells and primary batteries	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1195	387	8534 00 00	Printed Circuits	18%	Sch.III	1/17 28.6.17	1.7.17	
1196	130	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	12%	Sch.II	1/17 28.6.17	1.7.17	
1197	129	8443	Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1198	55	3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (Fountain pen ink and Ball pen ink)	0.18	Sch.III	1/17 28.6.17	1.7.17	26.7.17, corrig. 27.7.17
1199	55	3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (other than Fountain pen ink and Ball pen ink)	18%	Sch.III	corrig. 27.7.17	27.7.17	14.11.17 43/17
1200	335	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle]	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1201	335	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	18%	Sch.III	43/17 14.11.17	15.11.17	
1202	313	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	18%	Sch.III	1/17 28.6.17	1.7.17	
1203	218D	5609	Products of coir	5%	Sch.I	43/17 14.11.17	15.11.17	
1204	224	9404	Products wholly made of quilted textile materials	12%	Sch.II	1/17 28.6.17	1.7.17	
1205	71	3601	Propellant powders	18%	Sch.III	1/17 28.6.17	1.7.17	
1206	326	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	18%	Sch.III	1/17 28.6.17	1.7.17	
1207	110	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	12%	Sch.II	1/17 28.6.17	1.7.17	
1208	121	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	5%	Sch.I	1/17 28.6.17	1.7.17	
1209	117	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1210	111	3926	PVC Belt Conveyor, Plastic Tarpaulin	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1211	111	3926	PVC Belt Conveyor, Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats	18%	Sch.III	27/17 22.9.17	22.9.17	14.11.17 43/17
1212	114	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	Sch.I	1/17 28.6.17	1.7.17	
1213	131	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.	5%	Sch.I	1/17 28.6.17	1.7.17	
1214	157	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	12%	Sch.II	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
1215	383A	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	18%	Sch.III	43/17 14.11.17	15.11.17	
1216	152	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1217	235A	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	18%	Sch.III	43/17 14.11.17	15.11.17	
1218	101	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1219	235	8601	Rail locomotives powered from an external source of electricity or by electric accumulators	5%	Sch.I	1/17 28.6.17	1.7.17	
1220	240	8606	Railway or tramway goods vans and wagons, not self-propelled	5%	Sch.I	1/17 28.6.17	1.7.17	
1221	238	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	5%	Sch.I	1/17 28.6.17	1.7.17	
1222	239	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	5%	Sch.I	1/17 28.6.17	1.7.17	
1223	95	4406	Railway or tramway sleepers (cross-ties) of wood	12%	Sch.II	1/17 28.6.17	1.7.17	
1224	216	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails	18%	Sch.III	1/17 28.6.17	1.7.17	
1225	242	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	5%	Sch.I	1/17 28.6.17	1.7.17	
1226	68	1205	Rape or colza seeds, whether or not broken other than of seed quality.	5%	Sch.I	1/17 28.6.17	1.7.17	
1227	86	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	5%	Sch.I	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
1228	131	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.	18%	Sch.III	1/17 28.6.17	1.7.17	
1229	192	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5%	Sch.I	1/17 28.6.17	1.7.17	
1230	193	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split	5%	Sch.I	1/17 28.6.17	1.7.17	
1231	301A	8212	Razors and razor blades (including razor blade blanks in strips)	18%	Sch.III	43/17 14.11.17	15.11.17	
1232	107	8212	Razors and razor blades (including razor blade blanks in strips)	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1233	91	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	18%	Sch.III	1/17 28.6.17	1.7.17	
1234	218A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread	5%	Sch.I	35/17 13.10.17	13.10.17	
1235	121	4011	Rear Tractor tyres and rear tractor tyre tubes	18%	Sch.III	1/17 28.6.17	1.7.17	
1236	383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	18%	Sch.III	43/17 14.11.17	15.11.17	
1237	153	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1238	113	4003	Reclaimed rubber in primary forms or in plates, sheets or strip	18%	Sch.III	1/17 28.6.17	1.7.17	
1239	111	4707	Recovered (waste and scrap) paper or paperboard	12%	Sch.II	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
1240	198B	4707	Recovered waste or scrap of paper or paperboard	5%	Sch.I	35/17 13.10.17	13.10.17	
1241	241	7403	Refined copper and copper alloys, unwrought	18%	Sch.III	1/17 28.6.17	1.7.17	
1242	183	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	18%	Sch.III	1/17 28.6.17	1.7.17	
1243	92	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	18%	Sch.III	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
1244	401	8704	Refrigerated motor vehicles	18%	Sch.III	1/17 28.6.17	1.7.17	
1245	<b>120</b>	<b>8418</b>	<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1246	154	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]	18%	Sch.III	1/17 28.6.17	1.7.17	
1247	223	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	18%	Sch.III	1/17 28.6.17	1.7.17	
1248	83	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates	18%	Sch.III	1/17 28.6.17	1.7.17	
1249	98	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]	18%	Sch.III	1/17 28.6.17	1.7.17	
1250	104	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	5%	Sch.I	1/17 28.6.17	1.7.17	
1251	138	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between	18%	Sch.III	1/17 28.6.17	1.7.17	
1252	<b>47</b>	<b>4012</b>	<b>Retreaded or used tyres and flaps</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1253	419	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	18%	Sch.III	1/17 28.6.17	1.7.17	
1254	<b>210</b>	<b>9302</b>	<b>Revolvers and pistols, other than those of heading 9303 or 9304</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1255	51	1006	Rice put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17

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0	1	2	3	4	5	6	7	8
1256	51	1006	Rice put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
1257	123A	4016	Rice rubber rolls for paddy de-husking machine	18%	Sch.III	27/17 22.9.17	22.9.17	14.11.17 43/17
1258	452I	8708 70 00	Road wheels and parts and accessories thereof for tractors	18%	Sch.III	19/17 18.8.17	18.8.17	
1259	<b>163A</b>	<b>8701</b>	<b>Road tractors for semi-trailers of engine capacity more than 1800cc</b>	<b>28%</b>	<b>Sch.IV</b>	<b>Corrig. 12.7.2017</b>	<b>1.7.17</b>	
1260	42	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	12%	Sch.II	1/17 28.6.17	1.7.17	
1261	100A	2106	Roasted Gram	5%	Sch.I	27/17 22.9.17	22.9.17	14.11.17 43/17
1262	100A	2106	Roasted Gram, idli/dosa batter, chutney powder	5%	Sch.I	43/17 14.11.17	15.11.17	
1263	263A	Any chapter	Rosaries, prayer beads or Hawan samagri	5%	Sch.I	27/17 22.9.17	22.9.17	
1264	85	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	18%	Sch.III	1/17 28.6.17	1.7.17	
1265	441A	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]	18%	Sch.III	43/17 14.11.17	15.11.17	
1266	218	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1267	85A	4016	Rubber bands	12%	Sch.II	27/17 22.9.17	22.9.17	
1268	136	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%	Sch.II	1/17 28.6.17	1.7.17	
1269	163	5906	Rubberised textile fabrics, other than those of heading 5902	12%	Sch.II	1/17 28.6.17	1.7.17	
1270	100	1905 40 00	Rusks, toasted bread and similar toasted products	5%	Sch.I	1/17 28.6.17	1.7.17	



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0	1	2	3	4	5	6	7	8
1271	47	1002	Rye put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1272	47	1002	Rye put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
1273	123C	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	18%	Sch.III	43/17 14.11.17	15.11.17	
1274	51	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1275	72	3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	18%	Sch.III	1/17 28.6.17	1.7.17	
1276	189E	7007	Safety glass, consisting of toughened (tempered) or laminated glass	18%	Sch.III	43/17 14.11.17	15.11.17	
1277	93	7007	Safety glass, consisting of toughened (tempered) or laminated glass	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1278	185	6906	Salt Glazed Stone Ware Pipes	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1279	176	68	Sand lime bricks	12%	Sch.II	1/17 28.6.17	1.7.17	21.9.17
1280	176	68	Sand lime bricks or stone inlay work	12%	Sch.II	27/17 22.9.17	22.9.17	
1281	235	9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	12%	Sch.II	1/17 28.6.17	1.7.17	
1282	102	7324	Sanitary ware and parts thereof of iron and steel	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1283	236A	7324	Sanitary ware and parts thereof, of iron and steel	18%	Sch.III	43/17 14.11.17	15.11.17	
1284	219B	5808	Saree fall	5%	Sch.I	27/17 22.9.17	22.9.17	
1285	44	2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]	Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17

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0	1	2	3	4	5	6	7	8
1286	28	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	12%	Sch.II	1/17 28.6.17	1.7.17	
1287	<b>224</b>	<b>9616</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1288	124	4202	School satchels and bags other than of leather or composition leather	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1289	302	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	18%	Sch.III	1/17 28.6.17	1.7.17	
1290	232	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter- pins, washers (including spring washers) and similar articles, of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1291	160	8539	Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1292	435A	9401 [ other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]	18%	Sch.III	43/17 14.11.17	15.11.17	
1293	211	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1294	43	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]	5%	Sch.I	1/17 28.6.17	1.7.17	
1295	105	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	18%	Sch.III	1/17 28.6.17	1.7.17	
1296	210	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes	12%	Sch.II	1/17 28.6.17	1.7.17	
1297	127	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1298	327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	18%	Sch.III	43/17 14.11.17	15.11.17	
1299	237	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	5%	Sch.I	1/17 28.6.17	1.7.17	
1300	202	7207	Semi-finished products of iron or non-alloy steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1301	177D	6801	Setts, curbstones and flagstones, of natural stone (except slate)	18%	Sch.III	43/17 14.11.17	15.11.17	
1302	69	6801	Setts, curbstones and flagstones, of natural stone (except slate)	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1303	97	1902	Seviyan (vermicelli)	5%	Sch.I	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1304	200	8452	Sewing machines	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
1305	200	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines	12%	Sch.II	43/17 14.11.17	15.11.17	
1306	182	7319	Sewing needles	12%	Sch.II	1/17 28.6.17	1.7.17	
1307	233	7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	0.18	Sch.III	1/17 28.6.17	1.7.17	26.7.17, corrig. 27.7.17
1308	158	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	18%	Sch.III	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
1309	132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	12%	Sch.II	35/17 13.10.17	13.10.17	
1310	133C	5508	Sewing thread of manmade staple fibres	12%	Sch.II	35/17 13.10.17	13.10.17	
1311	164	5508	Sewing thread of manmade staple fibres	18%	Sch.III	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
1312	142	8510	<b>Shavers, hair clippers and hair-removing appliances, with self- contained electric motor</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
1313	215	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1314	96	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]	12%	Sch.II	1/17 28.6.17	1.7.17	
1315	136	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]	18%	Sch.III	1/17 28.6.17	1.7.17	
1316	327	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	18%	Sch.III	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
1317	307A	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	18%	Sch.III	43/17 14.11.17	15.11.17	
1318	113	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1319	191A	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	18%	Sch.III	43/17 14.11.17	15.11.17	
1320	97	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1321	452K	8708 92 00	Silencer assembly for tractors and parts thereof	18%	Sch.III	19/17 18.8.17	18.8.17	
1322	120	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5%	Sch.I	1/17 28.6.17	1.7.17	
1323	79	3818	Silicon wafers	12%	Sch.II	1/17 28.6.17	1.7.17	
1324	202	5004 to 5006	Silk yarn	5%	Sch.I	1/17 28.6.17	1.7.17	
1325	6	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	3%	Sch.V	1/17 28.6.17	1.7.17	
1326	148	8518	Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1327	175	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%	Sch.II	1/17 28.6.17	1.7.17	
1328	17	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	5%	Sch.I	1/17 28.6.17	1.7.17	
1329	180	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69	18%	Sch.III	1/17 28.6.17	1.7.17	
1330	29	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds	18%	Sch.III	1/17 28.6.17	1.7.17	
1331	28	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
1332	122	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	Sch.I	1/17 28.6.17	1.7.17	
1333	446	9607	Slide fasteners and parts thereof	18%	Sch.III	1/17 28.6.17	1.7.17	
1334	<b>223</b>	<b>9614</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1335	61	3401 [except 340130]	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1336	61	3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	18%	Sch.III	43/17 14.11.17	15.11.17	
1337	232	8419 19	Solar water heater and system	5%	Sch.I	1/17 28.6.17	1.7.17	
1338	380A	8519	Sound recording or reproducing apparatus	18%	Sch.III	43/17 14.11.17	15.11.17	
1339	149	8519	Sound recording or reproducing apparatus	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1340	21	2104	Soups and broths and preparations therefor; homogenised composite food preparations	18%	Sch.III	1/17 28.6.17	1.7.17	
1341	64	1201	Soya beans, whether or not broken other than of seed quality.	5%	Sch.I	1/17 28.6.17	1.7.17	
1342	47	2202 90 10	Soya milk drinks	12%	Sch.II	1/17 28.6.17	1.7.17	11.7.17 corrig 12.7.17
1343	47	2202 99 10	Soya milk drinks	12%	Sch.II	Corrig. 12.7.2017	12.7.17	
1344	79	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	5%	Sch.I	1/17 28.6.17	1.7.17	
1345	114	8407	Spark-ignition reciprocating or rotary internal combustion piston engine	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1346	<b>114</b>	<b>8407</b>	<b>Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]</b>	<b>28%</b>	<b>Sch.IV</b>	<b>43/17 14.11.17</b>	<b>15.11.17</b>	

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0	1	2	3	4	5	6	7	8
1347	167	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)	28%	Sch.IV	1/17 28.6.16	1.7.17	
1348	411	9004	Spectacles [other than corrective]; goggles including those for correcting vision	18%	Sch.III	43/17 14.11.17	15.11.17	
1349	411	9004	Spectacles [other than corrective];	18%	Sch.III	corrig. 30.6.17	1.7.17	14.11.17 43/17
1350	411	9004	Spectacles [other than corrective]; goggles and the like, corrective, protective or other	18%	Sch.III	1/17 28.6.17	NA	NA
1351	216	9004	Spectacles, corrective	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
1352	216	9004	Spectacles, corrective [other than goggles for correcting vision]	12%	Sch.II	43/17 14.11.17	15.11.17	
1353	221	9021	Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]	12%	Sch.II	43/17 14.11.17	15.11.17	
1354	189	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter- knives, sugar tongs and similar kitchen or tableware	12%	Sch.II	1/17 28.6.17	1.7.17	
1355	230	9506	Sports goods other than articles and equipments for general physical exercise	12%	Sch.II	1/17 28.6.17	1.7.17	
1356	234	7320	Springs and leaves for springs, of iron and steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1357	207	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1358	18	1108	Starches; inulin	12%	Sch.II	1/17 28.6.17	1.7.17	
1359	137	8504	Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1360	177D	6913	Statues and other ornamental articles	12%	Sch.II	27/17 22.9.17	22.9.17	

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0	1	2	3	4	5	6	7	8
1361	176A	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%	Sch.II	27/17 22.9.17	22.9.17	
1362	87	6913	Statuettes and other ornamental ceramic articles	28%	Sch.IV	1/17 28.6.16	1.7.17	21.9.17, 27/17 22.9.17
1363	55	28	Steam	12%	Sch.II	1/17 28.6.17	1.7.17	
1364	310	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	18%	Sch.III	1/17 28.6.17	1.7.17	
1365	314	8406	Steam turbines and other vapour turbines	18%	Sch.III	1/17 28.6.17	1.7.17	
1366	452M	8708 94 00	Steering wheels and its parts thereof for tractor	18%	Sch.III	19/17 18.8.17	18.8.17	
1367	307	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	18%	Sch.III	1/17 28.6.17	1.7.17	
1368	121	8419	Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semi-conductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1369	100	7321	Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1370	235	7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]	18%	Sch.III	43/17 14.11.17	15.11.17	

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0	1	2	3	4	5	6	7	8
1371	275	7614	Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated	18%	Sch.III	43/17 14.11.17	15.11.17	
1372	226	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	18%	Sch.III	1/17 28.6.17	1.7.17	
1373	251	7413	Stranded wires and cables	18%	Sch.III	1/17 28.6.17	1.7.17	
1374	275	7614	Stranded wires and cables	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1375	222	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]	18%	Sch.III	1/17 28.6.17	1.7.17	
1376	12	1704	Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha]	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1377	12	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 and gajak]	18%	Sch.III	43/17 14.11.17	15.11.17	
1378	186	3402	Sulphonated castor oil, fish oil or sperm oil	5%	Sch.I	1/17 28.6.17	1.7.17	
1379	111	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	5%	Sch.I	43/17 14.11.17	15.11.17	
1380	111	2503[except 2503 00 10]	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recovered as by-product in refining of crude oil]	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
1381	27	2503 00 10	Sulphur recovered as by-product in refining of crude oil	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1382	69	1206	Sunflower seeds, whether or not broken other than of seed quality	5%	Sch.I	1/17 28.6.17	1.7.17	
1383	84	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	5%	Sch.I	1/17 28.6.17	1.7.17	
1384	85	4015	Surgical rubber gloves or medical examination rubber gloves	12%	Sch.II	1/17 28.6.17	1.7.17	
1385	411J	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	18%	Sch.III	43/17 14.11.17	15.11.17	



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0	1	2	3	4	5	6	7	8
1386	188	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1387	101	2106 90	Sweetmeats	5%	Sch.I	1/17 28.6.17	1.7.17	
1388	441	9506	Swimming pools and padding pools	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1389	435	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	18%	Sch.III	1/17 28.6.17	1.7.17	
1390	161	5501, 5502	Synthetic or artificial filament tow	18%	Sch.III	1/17 28.6.17	1.7.17	
1391	132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	12%	Sch.II	35/17 13.10.17	13.10.17	
1392	162	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	18%	Sch.III	1/17 28.6.17	1.7.17	
1393	3	7104	Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped	0.25%	Sch.VI	1/17 28.6.17	1.7.17	
1394	4	7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]	3%	Sch.V	1/17 28.6.17	1.7.17	
1395	49	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	18%	Sch.III	1/17 28.6.17	1.7.17	
1396	47	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)	18%	Sch.III	1/17 28.6.17	1.7.17	
1397	112	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non- conjugated diene rubber (EPDM)	18%	Sch.III	1/17 28.6.17	1.7.17	
1398	186	7615	Table, kitchen or other household articles of aluminium; Utensils	12%	Sch.II	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
1399	185	7418	Table, kitchen or other household articles of copper; Utensils	12%	Sch.II	1/17 28.6.17	1.7.17	
1400	184	7323	Table, kitchen or other household articles of iron & steel; Utensils	12%	Sch.II	1/17 28.6.17	1.7.17	
1401	99A	4419	Tableware and Kitchenware of wood	12%	Sch.II	27/17 22.9.17	22.9.17	
1402	140	4419	Tableware and Kitchenware of wood	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1403	109	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	18%	Sch.III	1/17 28.6.17	1.7.17	
1404	177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	12%	Sch.II	27/17 22.9.17	22.9.17	
1405	186	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	18%	Sch.III	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1406	177C	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	12%	Sch.II	27/17 22.9.17	22.9.17	
1407	449C	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing	18%	Sch.III	43/17 14.11.17	15.11.17	
1408	226	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1409	82	3803 00 00	Tall oil, whether or not refined	18%	Sch.III	1/17 28.6.17	1.7.17	
1410	33A	0813	Tamarind, dried"	5%	Sch.I	27/17 22.9.17	22.9.17	
1411	172	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1412	207A	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	12%	Sch.II	43/17 14.11.17	15.11.17	
1413	224	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	18%	Sch.III	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1414	195	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	5%	Sch.I	1/17 28.6.17	1.7.17	
1415	197	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	5%	Sch.I	1/17 28.6.17	1.7.17	
1416	196	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	5%	Sch.I	1/17 28.6.17	1.7.17	
1417	132	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303	18%	Sch.III	1/17 28.6.17	1.7.17	
1418	46	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)	18%	Sch.III	1/17 28.6.17	1.7.17	
1419	98	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)	5%	Sch.I	1/17 28.6.17	1.7.17	
1420	368	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	18%	Sch.III	1/17 28.6.17	1.7.17	
1421	163	2706	Tar distilled from coal, from lignite or from peat	5%	Sch.I	1/17 28.6.17	1.7.17	
1422	30A	2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	18%	Sch.III	43/17 14.11.17	15.11.17	
1423	36	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]	5%	Sch.I	1/17 28.6.17	1.7.17	
1424	379	8517	Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]	18%	Sch.III	43/17 14.11.17	15.11.17	
1425	379	8517	Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1426	202	8517	Telephones for cellular networks or for other wireless networks	12%	Sch.II	1/17 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1427	49	2202 99 90	Tender coconut water (put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE])	12%	Sch.II	27/17 22.9.17	22.9.17	
1428	49	2202 90 90	Tender coconut water put up in unit container and bearing a registered brand name	12%	Sch.II	1/17 28.6.17	1.7.17	11.7.17 corrig 12.7.17
1429	49	2202 99 90	Tender coconut water put up in unit container and bearing a registered brand name	12%	Sch.II	Corrig. 12.7.2017	12.7.17	21.9.17, 27/17 22.9.17
1430	148	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	12%	Sch.II	1/17 28.6.17	1.7.17	
1431	171A	6501	Textile caps	12%	Sch.II	27/17 22.9.17	22.9.17	
1432	158	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	12%	Sch.II	1/17 28.6.17	1.7.17	
1433	160	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	12%	Sch.II	1/17 28.6.17	1.7.17	
1434	164	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	12%	Sch.II	1/17 28.6.17	1.7.17	
1435	166	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	12%	Sch.II	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
1436	168	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, 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, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles	12%	Sch.II	1/17 28.6.17	1.7.17	
1437	162	5905	Textile wall coverings	12%	Sch.II	1/17 28.6.17	1.7.17	
1438	165	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	12%	Sch.II	1/17 28.6.17	1.7.17	
1439	45	2106	Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi	12%	Sch.II	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1440	45	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters	12%	Sch.II	43/17 14.11.17	15.11.17	
1441	45	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, including idli/dosa batter	12%	Sch.II	27/17 22.9.17	22.9.17	14.11.17 43/17

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0	1	2	3	4	5	6	7	8
1442	92	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 (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues	12%	Sch.II	1/17 28.6.17	1.7.17	
1443	391	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	18%	Sch.III	1/17 28.6.17	1.7.17	
1444	166	28	Thorium oxalate	5%	Sch.I	1/17 28.6.17	1.7.17	
1445	425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)	18%	Sch.III	43/17 14.11.17	15.11.17	
1446	195	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1447	425B	9107	Time switches with clock or watch movement or with synchronous motor	18%	Sch.III	43/17 14.11.17	15.11.17	
1448	196	9107	Time switches with clock or watch movement or with synchronous motor	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1449	289	8003	Tin bars, rods, profiles and wire	18%	Sch.III	1/17 28.6.17	1.7.17	
1450	147	2609	Tin ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
1451	288	8002	Tin waste and scrap	18%	Sch.III	1/17 28.6.17	1.7.17	
1452	152	2614	Titanium ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
1453	109	2401	Tobacco leaves	5%	Sch.I	1/17 28.6.17	1.7.17	
1454	125	4202 12 10	Toilet cases	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17

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0	1	2	3	4	5	6	7	8
1455	145	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	18%	Sch.III	1/17 28.6.17	1.7.17	
1456	153	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres	18%	Sch.III	1/17 28.6.17	1.7.17	
1457	34	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	12%	Sch.II	1/17 28.6.17	1.7.17	
1458	357	8467	Tools for working in the hand, pneumatic, hydraulic or with self- contained electric or non-electric motor	18%	Sch.III	1/17 28.6.17	1.7.17	
1459	297	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	18%	Sch.III	1/17 28.6.17	1.7.17	
1460	99	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	12%	Sch.II	1/17 28.6.17	1.7.17	
1461	72	3306 10 10	Tooth powder	12%	Sch.II	1/17 28.6.17	1.7.17	
1462	189	4016	Toy balloons made of natural rubber latex	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
1463	259A	4016 or 9503	Toy balloons made of natural rubber latex	5%	Sch.I	43/17 14.11.17	15.11.17	
1464	228	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	12%	Sch.II	1/17 28.6.17	1.7.17	
1465	207	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	12%	Sch.II	1/17 28.6.17	1.7.17	
1466	175	8716	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
1467	452H	8708 50 00	Transaxles and its parts thereof for tractors	18%	Sch.III	19/17 18.8.17	18.8.17	
1468	129	4908	Transfers (decalcomanias)	12%	Sch.II	1/17 28.6.17	1.7.17	

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0	1	2	3	4	5	6	7	8
1469	375	8504	Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1470	151	8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [other than CCTV]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1471	167	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%	Sch.II	1/17 28.6.17	1.7.17	
1472	135	8483	<b>Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)</b>	28%	Sch.IV	<b>43/17 14.11.17</b>	<b>15.11.17</b>	
1473	135	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	28%	Sch.IV	1/17 28.6.16	1.7.17	12.10.17, 35/17 13.10.17
1474	135	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	28%	Sch.IV	35/17 13.10.17	13.10.17	14.11.17 43/17
1475	445	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	18%	Sch.III	1/17 28.6.17	1.7.17	
1476	213	5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)	5%	Sch.I	1/17 28.6.17	1.7.17	
1477	124	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling- bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags. of cotton or iutel]	18%	Sch.III	43/17 14.11.17	15.11.17	



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0	1	2	3	4	5	6	7	8
1478	52	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, to-bacco- pouches, tool bags, sports bags, bottle- cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than School satchels and bags other than of leather or composition leather, Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity bags, Handbags of other materials excluding wicker work or basket work]	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1479	452B	4013 90 49	Tube for tractor tyres	18%	Sch.III	19/17 18.8.17	18.8.17	
1480	221	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1481	217	7303	Tubes, pipes and hollow profiles, of cast iron	18%	Sch.III	1/17 28.6.17	1.7.17	
1482	218	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1483	104	3917	Tubes, pipes and hoses, and fittings therefor, of plastics	18%	Sch.III	1/17 28.6.17	1.7.17	
1484	119	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	18%	Sch.III	1/17 28.6.17	1.7.17	
1485	248	8904	Tugs and pusher craft	5%	Sch.I	1/17 28.6.17	1.7.17	
1486	150	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	12%	Sch.II	1/17 28.6.17	1.7.17	
1487	149	2611	Tungsten ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
1488	316	8411	Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]	18%	Sch.III	43/17 14.11.17	15.11.17	
1489	316	8411	Turbo-jets, turbo-propellers and other gas turbines - turbo-jets	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1490	139	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	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17

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0	1	2	3	4	5	6	7	8
1491	139	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%	Sch.II	43/17 14.11.17	15.11.17	
1492	204	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.	12%	Sch.II	1/17 28.6.17	1.7.17	
1493	449	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	18%	Sch.III	1/17 28.6.17	1.7.17	
1494	159	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	12%	Sch.II	1/17 28.6.17	1.7.17	
1495	452A	4011 70 00	Tyre for tractors	18%	Sch.III	19/17 18.8.17	18.8.17	
1496	7	0401	Ultra High Temperature (UHT) milk	5%	Sch.I	1/17 28.6.17	1.7.17	
1497	172	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	12%	Sch.II	1/17 28.6.17	1.7.17	
1498	113	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	12%	Sch.II	1/17 28.6.17	1.7.17	
1499	112	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard	12%	Sch.II	1/17 28.6.17	1.7.17	
1500	13	2401	<b>Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1501	240	7402	Unrefined copper; copper anodes for electrolytic refining	18%	Sch.III	1/17 28.6.17	1.7.17	
1502	110	2502	Unroasted iron pyrites.	5%	Sch.I	1/17 28.6.17	1.7.17	
1503	128	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	12%	Sch.II	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1504	128	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title [other than Duty Credit Scrips]	12%	Sch.II	27/17 22.9.17	22.9.17	
1505	262	7601	Unwrought Aluminium	18%	Sch.III	43/17 14.11.17	15.11.17	

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0	1	2	3	4	5	6	7	8
1506	277	7801	Unwrought lead	18%	Sch.III	1/17 28.6.17	1.7.17	
1507	255	7502	Unwrought nickel	18%	Sch.III	1/17 28.6.17	1.7.17	
1508	287	8001	Unwrought tin	18%	Sch.III	1/17 28.6.17	1.7.17	
1509	281	7901	Unwrought zinc	18%	Sch.III	1/17 28.6.17	1.7.17	
1510	150	2612	Uranium or thorium ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
1511	449B	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	18%	Sch.III	43/17 14.11.17	15.11.17	
1512	<b>140</b>	<b>8508</b>	<b>Vacuum cleaners</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1513	225	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1514	39	0905	Vanilla	5%	Sch.I	1/17 28.6.17	1.7.17	
1515	129	4202 22 40	Vanity bags	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17
1516	90	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	5%	Sch.I	1/17 28.6.17	1.7.17	
1517	88	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	5%	Sch.I	1/17 28.6.17	1.7.17	
1518	77	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	5%	Sch.I	1/17 28.6.17	1.7.17	
1519	146	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)	18%	Sch.III	1/17 28.6.17	1.7.17	
1520	78	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1521	78	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]	5%	Sch.I	43/17 14.11.17	15.11.17	
1522	3	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	18%	Sch.III	1/17 28.6.17	1.7.17	
1523	8	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	18%	Sch.III	1/17 28.6.17	1.7.17	
1524	23	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	5%	Sch.I	1/17 28.6.17	1.7.17	14.11.17 43/17
1525	23	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	5%	Sch.I	43/17 14.11.17	15.11.17	
1526	24	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	5%	Sch.I	1/17 28.6.17	1.7.17	
1527	33	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	12%	Sch.II	1/17 28.6.17	1.7.17	
1528	38	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	12%	Sch.II	1/17 28.6.17	1.7.17	
1529	407	8908 00 00	Vessels and other floating structures for breaking up	18%	Sch.III	1/17 28.6.17	1.7.17	
1530	215	9504	Video games consoles and Machines	28%	Sch.IV	1/17 28.6.16	1.7.17	26.7.17, corrig. 27.7.17
1531	215	9504	<b>Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [ other than board games of 9504 90 90]</b>	28%	Sch.IV	Corrig. 27.7.17	27.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1532	381	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	18%	Sch.III	1/17 28.6.17	1.7.17	
1533	26	2209	Vinegar and substitutes for vinegar obtained from acetic acid	18%	Sch.III	1/17 28.6.17	1.7.17	
1534	117	4007	Vulcanised rubber thread and cord, other than latex rubber thread	18%	Sch.III	1/17 28.6.17	1.7.17	
1535	133	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool	12%	Sch.II	1/17 28.6.17	1.7.17	
1536	64	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	12%	Sch.II	1/17 28.6.17	1.7.17	
1537	7	1905 32	Waffles and wafers coated with chocolate or containing chocolate	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1538	173	6602	Walking-sticks, seat-sticks, whips, riding-crops and the like	12%	Sch.II	1/17 28.6.17	1.7.17	
1539	150A	4814	Wall paper and similar wall coverings; window transparencies of paper	18%	Sch.III	43/17 14.11.17	15.11.17	
1540	65	4814	Wall paper and similar wall coverings; window transparencies of paper	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1541	29A	0802	Walnuts, whether or not shelled"	5%	Sch.I	27/17 22.9.17	22.9.17	
1542	12	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	3%	Sch.V	1/17 28.6.17	1.7.17	
1543	398	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	18%	Sch.III	1/17 28.6.17	1.7.17	
1544	141	4501	Waste cork; crushed, granulated or ground cork	18%	Sch.III	1/17 28.6.17	1.7.17	
1545	163	5505	Waste of manmade fibres	18%	Sch.III	1/17 28.6.17	1.7.17	
1546	191A	4017	Waste or scrap of hard rubber	5%	Sch.I	35/17 13.10.17	13.10.17	
1547	114	4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	18%	Sch.III	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1548	102	3915	Waste, parings and scrap, of plastics	18%	Sch.III	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
1549	188A	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)	5%	Sch.I	35/17 13.10.17	13.10.17	
1550	187A	3915	Waste, parings or scrap, of plastics	5%	Sch.I	35/17 13.10.17	13.10.17	
1551	428A	9111	Watch cases and parts thereof	18%	Sch.III	43/17 14.11.17	15.11.17	
1552	199	9111	Watch cases and parts thereof	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1553	425C	9108	Watch movements, complete and assembled	18%	Sch.III	43/17 14.11.17	15.11.17	
1554	197	9108	Watch movements, complete and assembled	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1555	429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof	18%	Sch.III	43/17 14.11.17	15.11.17	
1556	201	9113	Watch straps, watch bands and watch bracelets, and parts thereof	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1557	166	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	18%	Sch.III	1/17 28.6.17	1.7.17	
1558	24	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	18%	Sch.III	1/17 28.6.17	1.7.17	
1559	183	32	Wattle extract, quebracho extract, chestnut extract	5%	Sch.I	1/17 28.6.17	1.7.17	
1560	338	8446	Weaving machines (looms)	18%	Sch.III	1/17 28.6.17	1.7.17	
1561	324	8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	18%	Sch.III	43/17 14.11.17	15.11.17	
1562	324	8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing machinery]	18%	Sch.III	1/17 28.6.17	1.7.17	14.11.17 43/17

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0	1	2	3	4	5	6	7	8
1563	201A	8509	Wet grinder consisting of stone as a grinder	12%	Sch.II	43/17 14.11.17	15.11.17	
1564	46	1001	Wheat and meslin put up in unit container and bearing a registered brand name	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1565	46	1001	Wheat and meslin put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
1566	62	1109 00 00	Wheat gluten, whether or not dried	5%	Sch.I	1/17 28.6.17	1.7.17	
1567	54	1101	Wheat or meslin flour put up in unit container and bearing a registered brand name.	5%	Sch.I	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1568	54	1101	Wheat or meslin flour put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%	Sch.I	27/17 22.9.17	22.9.17	
1569	10	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	5%	Sch.I	1/17 28.6.17	1.7.17	
1570	177C	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	18%	Sch.III	43/17 14.11.17	15.11.17	
1571	68	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1572	429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	18%	Sch.III	43/17 14.11.17	15.11.17	
1573	205	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	28%	Sch.IV	1/17 28.6.16	1.7.17	43/17 14.11.17
1574	395	8544	Winding Wires; Coaxial cables; Optical Fiber	18%	Sch.III	1/17 28.6.17	1.7.17	26.7.17, corrig. 27.7.17
1575	395	8544	Winding Wires; Coaxial cables; Optical Fiber Cable	18%	Sch.III	corrig. 27.7.17	27.7.17	14.11.17 43/17
1576	108	2307	Wine lees; argol	5%	Sch.I	1/17 28.6.17	1.7.17	
1577	206	7217	Wire of iron or non-alloy steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1578	214	7229	Wire of other alloy steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1579	210	7223	Wire of stainless steel	18%	Sch.III	1/17 28.6.17	1.7.17	
1580	308	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	18%	Sch.III	1/17 28.6.17	1.7.17	
1581	137	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed	18%	Sch.III	1/17 28.6.17	1.7.17	
1582	198	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5%	Sch.I	1/17 28.6.17	1.7.17	
1583	134	4403	Wood in the rough	18%	Sch.III	1/17 28.6.17	1.7.17	
1584	100	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%	Sch.II	1/17 28.6.17	1.7.17	
1585	137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware	18%	Sch.III	43/17 14.11.17	15.11.17	



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0	1	2	3	4	5	6	7	8
1586	64	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1587	109	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	12%	Sch.II	1/17 28.6.17	1.7.17	
1588	135	4407	Wood sawn or chipped	18%	Sch.III	1/17 28.6.17	1.7.17	
1589	86	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	18%	Sch.III	1/17 28.6.17	1.7.17	
1590	94	4405	Wood wool; wood flour	12%	Sch.II	1/17 28.6.17	1.7.17	
1591	137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects	18%	Sch.III	43/17 14.11.17	15.11.17	
1592	62	4414	Wooden frames for paintings, photographs, mirrors or similar objects	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1593	205	5105	Wool and fine or coarse animal hair, carded or combed	5%	Sch.I	1/17 28.6.17	1.7.17	
1594	23	1505	Wool grease lanolin and fatty substances derived therefrom (including lanolin)	12%	Sch.II	1/17 28.6.17	1.7.17	
1595	177B	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	18%	Sch.III	43/17 14.11.17	15.11.17	
1596	67	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1597	177E	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and power, of natural stone (including slate) [other than 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]	18%	Sch.III	43/17 14.11.17	15.11.17	
1598	259A	9601	Worked corals other than articles of coral	5%	Sch.I	27/17 22.9.17	22.9.17	14.11.17 43/17
1599	259C	9601	Worked corals other than articles of coral	5%	Sch.I	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1600	231A	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	12%	Sch.II	27/17 22.9.17	22.9.17	
1601	219	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of- pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	28%	Sch.IV	1/17 28.6.16	1.7.17	21.9.17, 27/17 22.9.17
1602	182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	18%	Sch.III	43/17 14.11.17	15.11.17	
1603	78	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1604	70	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone	28%	Sch.IV	1/17 28.6.16	1.7.17	21.9.17, 27/17 22.9.17
1605	70	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone [other than 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; other ornamental goods essentially of stone]"	28%	Sch.IV	27/17 22.9.17	22.9.17	12.10.17, 35/17 13.10.17
1606	177F	6803	Worked slate and articles of slate or of agglomerated slate	18%	Sch.III	43/17 14.11.17	15.11.17	
1607	71	6803	Worked slate and articles of slate or of agglomerated slate	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1608	441B	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	18%	Sch.III	43/17 14.11.17	15.11.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1609	220	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1610	171	8709	<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles</b>	28%	Sch.IV	1/17 28.6.16	1.7.17	
1611	224A	6309	Worn clothing and other worn articles; rags	5%	Sch.I	43/17 14.11.17	15.11.17	
1612	211	5208 to 5212	Woven fabrics of cotton	5%	Sch.I	1/17 28.6.17	1.7.17	
1613	218	5512 to 5516	Woven fabrics of manmade staple fibres	5%	Sch.I	1/17 28.6.17	1.7.17	
1614	217	5407, 5408	Woven fabrics of manmade textile materials	5%	Sch.I	1/17 28.6.17	1.7.17	
1615	155	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]	12%	Sch.II	1/17 28.6.17	1.7.17	
1616	216	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn	5%	Sch.I	1/17 28.6.17	1.7.17	
1617	203	5007	Woven fabrics of silk or of silk waste	5%	Sch.I	1/17 28.6.17	1.7.17	
1618	207	5111 to 5113	Woven fabrics of wool or of animal hair	5%	Sch.I	1/17 28.6.17	1.7.17	
1619	147	5801	Woven pile fabrics and chenille fabrics except corduroy fabrics, other than fabrics of heading 5802 or 5806	12%	Sch.II	27/17 22.9.17	22.9.17	
1620	147	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806	12%	Sch.II	1/17 28.6.17	1.7.17	21.9.17, 27/17 22.9.17
1621	423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101	18%	Sch.III	43/17 14.11.17	15.11.17	
1622	193	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17
1623	192	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	28%	Sch.IV	1/17 28.6.16	1.7.17	14.11.17 43/17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
0	1	2	3	4	5	6	7	8
1624	423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	18%	Sch.III	43/17 14.11.17	15.11.17	
1625	177	8903	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes</b>	<b>28%</b>	<b>Sch.IV</b>	<b>1/17 28.6.16</b>	<b>1.7.17</b>	
1626	132D	5509, 5510, 5511	Yarn of manmade staple fibres	12%	Sch.II	35/17 13.10.17	13.10.17	
1627	165	5509, 5510, 5511	Yarn of manmade staple fibres	18%	Sch.III	1/17 28.6.17	1.7.17	12.10.17, 35/17 13.10.17
1628	206	5106 to 5110	Yarn of wool or of animal hair	5%	Sch.I	1/17 28.6.17	1.7.17	
1629	43	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	12%	Sch.II	43/17 14.11.17	15.11.17	
1630	43	2102	Yeasts and prepared baking powders	12%	Sch.II	1/17 28.6.17	1.7.17	14.11.17 43/17
1631	284	7904	Zinc bars, rods, profiles and wire	18%	Sch.III	1/17 28.6.17	1.7.17	
1632	283	7903	Zinc dust, powders and flakes	18%	Sch.III	1/17 28.6.17	1.7.17	
1633	146	2608	Zinc ores and concentrates.	5%	Sch.I	1/17 28.6.17	1.7.17	
1634	285	7905	Zinc plates, sheets, strip and foil	18%	Sch.III	1/17 28.6.17	1.7.17	
1635	282	7902	Zinc waste and scrap	18%	Sch.III	1/17 28.6.17	1.7.17	

<b>1. Notification No.1/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: Goods Taxable</b>		
<b>List 1 [ See Sl. No. 180 of the Schedule I ]</b>		
<b>S. No.</b>	<b>List S. No</b>	<b>Noti. Sl. No. 180 of Sch. I :- Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1</b>
1	52	5-Fluorouracil
2	111	90 Yttrium
3	91	Abatacept
4	101	Agalsidase Beta
5	125	Agglutinating Sera
6	1	Amikacin
7	2	Amphotericin-B
8	3	Amrinone
9	102	Anidulafungin
10	126	Anti-Diphtheria Normal Human Immunoglobulin
11	230	Anti-Haemophilic Factors Concentrate (VIII and IX)
12	127	Anti-human lymphocyte immunoglobulin IV
13	128	Anti-human thymocyte immunoglobulin IV
14	129	Anti-Pertussis Normal Human Immunoglobulin
15	130	Anti-Plague serum
16	131	Anti-Pseudomonas Normal Human Immunoglobulin
17	75	Antinomycin D;
18	4	Aprotinin
19	124	Asparaginase
20	123	Aurothiomalate Sodium
21	74	Azathioprine;
22	5	Baclofen
23	132	Basiliximab
24	8	BCG vaccine, Iopromide, Iotrolan
25	133	Beractant Intra-tracheal Suspension
26	115	Bevacizumab
27	6	Bleomycin
28	134	Blood group sera
29	83	Blower/mister kit for beating heart surgery;
30	135	Botulinum Toxin Type A
31	138	Bovine Albumin
32	137	Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
33	139	Bretyleum Tossylate
34	136	Burn therapy dressing soaked in gel
35	7	Busulphan
36	140	Calcium Disodium Edetate

List 1 [ See Sl. No. 180 of the Schedule I ]		
S. No.	List S. No	Noti. Sl. No. 180 of Sch. I :- Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1
37	143	Calcium folinate
38	103	Capsfungin acetate
39	141	Carmustine
40	142	Cesium Tubes
41	9	Chlorambucil
42	144	Cholestyramine
43	10	Chorionic Gonadotrophin
44	145	Christmas Factor Concentrate (Coagulation factorIX prothrombin complex concentrate)
45	11	Clindamycin
46	146	Cobalt-60
47	147	Corticotrophin
48	148	Cyanamide
49	12	Cyclophosphamide
50	76	Cytosine Arabinoside (Cytarabine);
51	64	Daclizumab
52	13	Dactinomycin
53	92	Daptomycin
54	14	Daunorubicin
55	15	Desferrioxamine
56	104	Desflurane USP
57	149	Diagnostic Agent for Detection of Hepatitis B Antigen
58	150	Diagnostic kits for detection of HIV antibodies
59	152	Diazoxide
60	16	Dimercaprol
61	151	Diphtheria Antitoxin sera
62	17	Disopyramide phosphate
63	18	Dopamine
64	66	Drotrecoginalfa (activated)
65	87	DTaP-IPV-Hibor PRP-T combined Vaccine
66	153	Edrophonium
67	72	Efavirenz
68	73	Emtricitabine;
69	93	Entacevir
70	154	Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
71	155	Epirubicin
72	67	Eptacogalfa activated recombinant coagulation factor VIIa

List 1 [ See Sl. No. 180 of the Schedule I ]		
S. No.	List S. No	Noti. Sl. No. 180 of Sch. I :- Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1
73	19	Eptifibatide
74	79	Eurocollins Solution;
75	80	Everolimus tablets/dispersible tablets;
76	156	Fibrinogen
77	159	Flecainide
78	157	Floxuridine
79	158	Flucytosin
80	160	Fludarabine Phosphate
81	84	Fluoro Enzyme Immunoassay Diagnostic kits.
82	161	Foetal Bovine Serum (FBS)
83	94	Fondaparinux Sodium
84	209	Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
85	162	Gadolinium DTPA Dimeglumine
86	163	Gallium Citrate
87	65	Ganciclovir
88	164	Gasgangrene Anti-Toxin Serum
89	20	Glucagon
90	165	Goserlin Acetate
91	61	Haemophilus Influenzae Type b Vaccine
92	105	Haemostatic Matrix with Gelatin and human Thrombin
93	166	Hepatitis B Immunoglobulin
94	167	Hexamethylmelamine
95	168	Hydralazine
96	21	Hydroxyurea
97	169	Idarubicine
98	170	Idoxuridine
99	106	Imiglucerase
100	171	Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
101	172	Inactivated rabies vaccine [Human diploid cell]
102	173	Inactivated rabies vaccine [Vero-cell]
103	95	Influenza Vaccine
104	86	Injection Exenatide
105	90	Injection Omalizumab.
106	89	Injection Thyrotropin Alfa
107	174	Intravenous amino acids
108	175	Intravenous Fat Emulsion

List 1 [ See Sl. No. 180 of the Schedule I ]		
S. No.	List S. No	Noti. Sl. No. 180 of Sch. I :- Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1
109	177	Iohexol (a) Indium (III) inbleomycin (b) Indium113 Sterile generator and elution accessories (c) Indium113 in brain scanning kit (d) Indium113 in liver scanning kit
110	176	Iopamidol
111	178	Iscador, CLIA diagnostic kits
112	23	Isoflurane
113	22	Isoprenaline
114	96	Ixabepilone
115	69	Japanese encephalitis vaccine
116	54	Ketoanalogue preparation of essential amino acids
117	56	Kit for bedside assay of Troponin-T
118	24	Lactulose
119	97	Lapatinib
120	26	Latanoprost
121	180	Lenograstim
122	179	Levodopa with benserazine
123	25	Lomustine
124	71	Low molecular weight heparin
125	107	Maraviroc
126	27	Melphalan
127	181	Meningococcal A and C combined vaccine with diluant solvent
128	28	Mesna
129	182	Methicillin
130	29	Methotrexate
131	60	Methoxy Isobutyle Isonitrile (MIBI)
132	183	Metrizamide Inj with diluent
133	114	Micafungin sodium for injection
134	59	Milrinone Lactate
135	58	Miltefosine
136	30	MMR (Measles, mumps and rubella) vaccine
137	184	Monocomponent insulins
138	68	Muromonab CD3
139	31	Mustin Hydrochloride
140	185	Mycophenolate Mofetil
141	62	Mycophenolate Sodium
142	120	Natalizumab
143	112	Nilotinib



<b>List 1 [ See Sl. No. 180 of the Schedule I ]</b>		
<b>S. No.</b>	<b>List S. No</b>	<b>Noti. Sl. No. 180 of Sch. I :- Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1</b>
144	187	Normal Human immunoglobulin
145	186	Normal Human plasma
146	189	Normal Human serum Albumin
147	188	Nuclear magnetic resonance contrast agent
148	121	Octreotide
149	32	Pancuronium Bromide
150	98	Pegaptanib Sodium injection
151	53	Pegulated Liposomal Doxorubicin Hydrochloride injection
152	190	Penicillamine
153	192	Penicillinase
154	191	Pentamidine
155	55	Pergolide
156	113	Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
157	118	Pneumococcal Polysaccharide Vaccine
158	88	Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein)
159	200	Pneumocystis carinii I F kits
160	193	Poliomyelitis vaccine (inactivated and live)
161	81	Poractant alfa
162	197	Porcine and Bovine insulin
163	195	Porcine Insulin Zinc Suspension
164	194	Potassium Aminobenzoate
165	33	Praziquantel
166	196	Prednimustine
167	201	Prostaglandin E1 (PGE1)
168	34	Protamine
169	198	Purified Chick Embryo Cell Rabies Vaccine
170	199	Pyridostigmine
171	35	Quinidine
172	204	Rabies immune globulin of equine origin
173	202	Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
174	108	Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
175	203	Radioisotope TI 201
176	116	Raltegravir potassium
177	206	Recuronium Bromide
178	117	Rotavirus Vaccine (Live Oral Pentavalent)
179	215	Selenium-75

<b>List 1 [ See Sl. No. 180 of the Schedule I ]</b>		
<b>S. No.</b>	<b>List S. No</b>	<b>Noti. Sl. No. 180 of Sch. I :- Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1</b>
180	207	Septopal beads and chains
181	205	Sevoflurane
182	208	Sodium Arsenate
183	36	Sodium Cromoglycate spin caps and cartridges
184	37	Sodium Hyaluronatesterile 1% and 1.4% solution
185	57	Solution for storing, transporting, flushing donor organs for transplant
186	210	Solution of Nucleotides and Nucleosides
187	38	Somatostatin
188	122	Somatropin
189	109	Sorafenib tosylate
190	211	Specific Desensitizing Vaccine
191	212	Sterile Absorbable Haemostat for control of surgical vessel bleeding
192	39	Strontium Chloride (85Sr.)
193	213	Strontium SR-89 Chloride
194	99	Sunitinib Malate
195	214	Suxamethonium Chloride
196	85	Tablet Telbivudine
197	216	Teicoplanin
198	119	Temsirolimus Concentrate for infusion for injection
199	224	Teniposide
200	42	TetanusImmunoglobulin
201	217	Tetrofosmin
202	40	Thioguanine
203	223	Thrombokinase
204	218	Ticarcillin
205	226	Ticarcillin Disodium and Potassium Clavulanate combination
206	41	Tobramycin
207	220	Tocainide
208	100	Tocilizumab
209	219	Tranexamic Acid
210	225	Trans-1-diamino cyclohexane Oxalatoplatinum
211	44	Tretinoin
212	221	Tri-iodothyronine
213	45	Tribavirin / Ribavirin
214	222	Triethylene Tetramine
215	82	Troponin-I whole blood test kit;

List 1 [ See Sl. No. 180 of the Schedule I ]		
S. No.	List S. No	Noti. Sl. No. 180 of Sch. I :- Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1
216	43	Typhoid Vaccines: (a) VI Antigen of Salmonella Typhi, and (b) Ty2la cells and attenuated non-pathogenic strains of S.Typhi
217	46	Urokinase
218	47	Ursodeoxycholic Acid
219	70	Valganciclovir
220	48	Vancomycin
221	110	Varenciline tartrate
222	49	Vasopressin
223	50	Vecuronium Bromide
224	63	Verteporfin
225	77	Vinblastine Sulphate
226	78	Vincristine;
227	227	Vindesin Sulphate
228	228	X-ray diagnostic agents, the following:-
229	51	Zidovudine
230	229	Zoledronic Acid

1. Notification No.1/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: Goods Taxable		
List 2 [ See S. No.181 of the Schedule I ]		
S. No.	List S.No	Noti. Sl. No. 181 of Sch. I :- Formulations manufactured from the bulk drugs specified in List 2
1	6	Pyrazinamide
2	13	Acetazolamide
3	17	Amodiaquine
4	22	Arteether or formulation of artemisinin.
5	14	Atro- pine
6	16	Chloroquine
7	8	Clo- fazamine
8	7	Dapsone
9	21	Diethyl Carbamazine
10	4	Ethambutol
11	15	Homatropn
12	11	Hydrocortisone
13	12	Idoxuridine
14	2	Isoniazid
15	10	Pilocarpine
16	19	Pyrimethamine
17	18	Quinine
18	5	Sodium PAS
19	1	Streptomycin
20	20	Sulfametho pyrezine
21	9	Tetracycline Hydrochloride
22	3	Thiacetazone

<b>1. Notification No.1/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: Goods Taxable</b>	
<b>List 3 [ See Sl. No. 257 of the Schedule I ]</b>	
<b>Noti. Sl. No. 257 of Sch. I :- Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3</b>	
<b>A</b>	<b>1</b> Braille writers and braille writing instruments
	<b>2</b> Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
	<b>3</b> Canes, Electronic aids like the Sonic Guide
	<b>4</b> Optical, Environmental Sensors
	<b>5</b> Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
	<b>6</b> Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Com- passes and Spar Wheels
	<b>7</b> Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
	<b>8</b> Drafting, Drawing aids, tactile displays
	<b>9</b> Specially adapted clocks and watches
<b>B</b>	<b>1</b> Orthopaedic appliances falling under heading No. 90.21 of the First Schedule
	<b>2</b> Wheel chairs falling under heading No. 87.13 of the First Schedule
<b>C</b>	Artificial electronic larynx and spares thereof
<b>D</b>	Artificial electronic ear (Cochlear implant)
<b>E</b>	<b>(1)</b> Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
	<b>(2)</b> Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
	<b>(3)</b> Braille paper
	<b>(4)</b> All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
	<b>(5)</b> Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
	<b>(6)</b> Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
	<b>(7)</b> Assistive listening devices, audiometers
	<b>(8)</b> External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
	<b>(9)</b> Instruments and implants for severely physically handicapped patients and joints replacement and spinal instru- ments and implants including bone cement.

**NOTIFICATIONS: IGST: Goods Exempted**

1. Notification No.2/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: **Goods Exempt**
2. Corrigendum, GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 12.7.2017: **Goods Exempt; amendment, omit**
3. Corrigendum, GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 27.7.2017: **Goods Exempt; amendment**
4. Notification No.28/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 22.9.2017: **Goods Exempt; substitute, insert**
5. Notification No.36/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 13.10.2017: **Goods Exempt; insert**
6. Notification No.44/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 14.11.2017: **Goods Exempt; substi, omitt, insert**

**How to Read:- The rate of tax under SGST Act, 2017 and CGST Act, 2017 is EQUAL HALF PART of IGST rate of tax**

Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
1	0101	Live asses, mules and hinnies	exempt	Sch	2/17 28.6.17	1.7.17	
2	0102	Live bovine animals	exempt	Sch	2/17 28.6.17	1.7.17	
3	0103	Live swine	exempt	Sch	2/17 28.6.17	1.7.17	
4	0104	Live sheep and goats	exempt	Sch	2/17 28.6.17	1.7.17	
5	0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	exempt	Sch	2/17 28.6.17	1.7.17	
6	0106	Other live animal such as Mammals, Birds, Insects	exempt	Sch	2/17 28.6.17	1.7.17	
7	0201	Meat of bovine animals, fresh and chilled.	exempt	Sch	2/17 28.6.17	1.7.17	
8	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
8	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled	exempt	Sch	44/17 14.11.17	15.11.17	
9	0203	Meat of swine, fresh, chilled or frozen [other than fro zen and put up in unit container]	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17

Noti. S. No	Chapter / Heading / Sub- heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]	exempt	Sch	44/17 14.11.17	15.11.17	
10	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
11	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
12	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
13	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
14	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
15	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
16	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit container]	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
17	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
18	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]	exempt	Sch	2/17 28.6.17	1.7.17	
19	0301	Live fish.	exempt	Sch	2/17 28.6.17	1.7.17	
20	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	exempt	Sch	2/17 28.6.17	1.7.17	
21	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17

Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
21	0304, 0306, 0307, 0308	All goods, fresh or chilled	exempt	Sch	44/17 14.11.17	15.11.17	
22	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
22	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]	exempt	Sch	44/17 14.11.17	15.11.17	
23	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
24	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
25	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk	exempt	Sch	2/17 28.6.17	1.7.17	
26	0403	Curd; Lassi; Butter milk	exempt	Sch	2/17 28.6.17	1.7.17	
27	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
27	0406	Chena or paneer, (other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE I ])	exempt	Sch	28/17 22.9.17	22.9.17	
28	0407	Birds' eggs, in shell, fresh, preserved or cooked	exempt	Sch	2/17 28.6.17	1.7.17	
29	0409	Natural honey, other than put up in unit container and bearing a registered brand name	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17



Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
29	0409	Natural honey, (other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	
30	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair	exempt	Sch	2/17 28.6.17	1.7.17	
30A	0504	All goods, fresh or chilled	exempt	Sch	44/17 14.11.17	15.11.17	
30B	0504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]	exempt	Sch	44/17 14.11.17	15.11.17	
31	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products	exempt	Sch	2/17 28.6.17	1.7.17	
32	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.	exempt	Sch	2/17 28.6.17	1.7.17	
33	0511	Semen including frozen semen	exempt	Sch	2/17 28.6.17	1.7.17	
34	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	exempt	Sch	2/17 28.6.17	1.7.17	
35	0701	Potatoes, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	
36	0702	Tomatoes, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	
37	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	
38	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	
39	0705	Lettuce (Lactucasativa) and chicory (Cichorium spp.), fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	

Noti. S. No	Chapter / Heading / Sub- heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
40	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	
41	0707	Cucumbers and gherkins, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	
42	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	
43	0709	Other vegetables, fresh or chilled.	exempt	Sch	2/17 28.6.17	1.7.17	
43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	exempt	Sch	44/17 14.11.17	15.11.17	
44	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	exempt	Sch	2/17 28.6.17	1.7.17	
45	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	exempt	Sch	2/17 28.6.17	1.7.17	11.7.17, corrig. 12.7.17
45	0713	Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name]	exempt	Sch	Corrig. 12.7.2017	12.7.17	
46	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
46	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried; sago pith.	exempt	Sch	44/17 14.11.17	15.11.17	
46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]					

Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]					
47	0801	Coconuts, fresh or dried, whether or not shelled or peeled	exempt	Sch	2/17 28.6.17	1.7.17	
48	0801	Brazil nuts, fresh, whether or not shelled or peeled	exempt	Sch	2/17 28.6.17	1.7.17	
49	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Coryius pp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled	exempt	Sch	2/17 28.6.17	1.7.17	
50	0803	Bananas, including plantains, fresh or dried	exempt	Sch	2/17 28.6.17	1.7.17	
51	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.	exempt	Sch	2/17 28.6.17	1.7.17	
52	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.	exempt	Sch	2/17 28.6.17	1.7.17	
53	0806	Grapes, fresh	exempt	Sch	2/17 28.6.17	1.7.17	
54	0807	Melons (including watermelons) and papaws (papayas), fresh.	exempt	Sch	2/17 28.6.17	1.7.17	
55	0808	Apples, pears and quinces, fresh.	exempt	Sch	2/17 28.6.17	1.7.17	
56	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	exempt	Sch	2/17 28.6.17	1.7.17	
57	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.	exempt	Sch	2/17 28.6.17	1.7.17	

Noti. S. No	Chapter / Heading / Sub- heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
58	0814	Peel of citrus fruit or melons (including watermelons), fresh.	exempt	Sch	2/17 28.6.17	1.7.17	
59	9	All goods of seed quality	exempt	Sch	2/17 28.6.17	1.7.17	26.7.17, corrig. 27.7.17
59	7, 9 or 10	All goods of seed quality	exempt	Sch	corrig. 27.7.17	27.7.17	
60	0901	Coffee beans, not roasted	exempt	Sch	2/17 28.6.17	1.7.17	
61	0902	Unprocessed green leaves of tea	exempt	Sch	2/17 28.6.17	1.7.17	
62	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]	exempt	Sch	2/17 28.6.17	1.7.17	
63	0910 11 10	Fresh ginger, other than in processed form	exempt	Sch	2/17 28.6.17	1.7.17	
64	0910 30 10	Fresh turmeric, other than in processed form	exempt	Sch	2/17 28.6.17	1.7.17	
65	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
65	1001	Wheat and meslin (other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ])	exempt	Sch	28/17 22.9.17	22.9.17	
66	1002	Rye [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
66	1002	Rye (other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ])	exempt	Sch	28/17 22.9.17	22.9.17	

Noti. S. No	Chapter / Heading / Sub- heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
67	1003	Barley [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
67	1003	Barley (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	
68	1004	Oats [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
68	1004	Oats (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	
69	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
69	1005	Maize (corn) (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	
70	1006	Rice [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
70	1006	Rice (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	

Noti. S. No	Chapter / Heading / Sub- heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
71	1007	Grain sorghum (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
71	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	28/17 22.9.17	22.9.17	
72	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
72	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	
73	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
73	1101	Wheat or meslin flour (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	
74	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17

Noti. S. No	Chapter / Heading / Sub- heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
74	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ])	exempt	Sch	28/17 22.9.17	22.9.17	
75	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
75	1103	Cereal groats, meal and pellets (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	
76	1104	Cereal grains hulled	exempt	Sch	2/17 28.6.17	1.7.17	
77	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
77	1105	Flour, of potatoes (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	44/17 14.11.17
77	1105	Flour, powder, flakes, granules or pellets of potatoes (other than those put up in unit container and,- <b>(a)</b> bearing a registered brand name; or <b>(b)</b> bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	44/17 14.11.17	15.11.17	

Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
78	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
78A	1106 10 10	Guar meal	exempt	Sch	44/17 14.11.17	15.11.17	
78	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. (other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	
79	12	All goods of seed quality	exempt	Sch	2/17 28.6.17	1.7.17	
80	1201	Soya beans, whether or not broken, of seed quality	exempt	Sch	2/17 28.6.17	1.7.17	
81	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality	exempt	Sch	2/17 28.6.17	1.7.17	
82	1204	Linseed, whether or not broken, of seed quality.	exempt	Sch	2/17 28.6.17	1.7.17	
83	1205	Rape or colza seeds, whether or not broken, of seed quality.	exempt	Sch	2/17 28.6.17	1.7.17	
84	1206	Sunflower seeds, whether or not broken, of seed quality.	exempt	Sch	2/17 28.6.17	1.7.17	
85	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.	exempt	Sch	2/17 28.6.17	1.7.17	
86	1209	Seeds, fruit and spores, of a kind used for sowing	exempt	Sch	2/17 28.6.17	1.7.17	
87	1210	Hop cones, fresh	exempt	Sch	2/17 28.6.17	1.7.17	



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1	2	3	4	5	6	7	8
87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets	exempt	Sch	44/17 14.11.17	15.11.17	
88	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled	exempt	Sch	2/17 28.6.17	1.7.17	
89	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled	exempt	Sch	2/17 28.6.17	1.7.17	
90	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	exempt	Sch	2/17 28.6.17	1.7.17	
91	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupins, vetches and similar forage products, whether or not in the form of pellets.	exempt	Sch	2/17 28.6.17	1.7.17	
92	1301	Lac and Shellac	exempt	Sch	2/17 28.6.17	1.7.17	
93	1404 90 40	Betel leaves	exempt	Sch	2/17 28.6.17	1.7.17	
93A	1404 90 60	coconut shell, unworked	exempt	Sch	44/17 14.11.17	15.11.17	
94	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
94		Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar	exempt	Sch	44/17 14.11.17	15.11.17	
95	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki	exempt	Sch	2/17 28.6.17	1.7.17	
96	1905	Pappad, by whatever name it is known, except when served for consumption	exempt	Sch	2/17 28.6.17	1.7.17	
97	1905	Bread (branded or otherwise), except when served for consumption and pizza bread	exempt	Sch	2/17 28.6.17	1.7.17	
98	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.	exempt	Sch	2/17 28.6.17	1.7.17	
99	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]	exempt	Sch	2/17 28.6.17	1.7.17	
100	2201	Non-alcoholic Toddy, Neera including date and palm neera	exempt	Sch	2/17 28.6.17	1.7.17	

Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
101	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
101	2202 90 90	Tender coconut water (other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	
102	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake	exempt	Sch	2/17 28.6.17	1,7.17	26.7.17 corrig. 27.7.17
102	2301, 2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake	exempt	Sch	corrig. 27.7.17	1.7.17	21.9.17, 28/17 22.9.17
102	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake	exempt	Sch	28/17 22.9.17	22.9.17	
102A	2306	Cotton seed oil cake	exempt	Sch	28/17 22.9.17	22.9.17	
103	2501	Salt, all types	exempt	Sch	2/17 28.6.17	1.7.17	44/17 14.11.17
103	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water	exempt	Sch	44/17 14.11.17	15.11.17	
103A	26	Uranium Ore Concentrate	exempt	Sch	44/17 14.11.17	15.11.17	
104	2716 00 00	Electrical energy	exempt	Sch	2/17 28.6.17	1.7.17	
105	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	exempt	Sch	2/17 28.6.17	1.7.17	
106	3002	Human Blood and its components	exempt	Sch	2/17 28.6.17	1.7.17	
107	3006	All types of contraceptives	exempt	Sch	2/17 28.6.17	1.7.17	

Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
108	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
108	3101	All goods and organic manure (other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]	exempt	Sch	28/17 22.9.17	22.9.17	
109	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta	exempt	Sch	2/17 28.6.17	1.7.17	
110	3825	Municipal waste, sewage sludge, clinical waste	exempt	Sch	2/17 28.6.17	1.7.17	
111	3926	Plastic bangles	exempt	Sch	2/17 28.6.17	1.7.17	
112	4014	Condoms and contraceptives	exempt	Sch	2/17 28.6.17	1.7.17	
113	4401	Firewood or fuel wood	exempt	Sch	2/17 28.6.17	1.7.17	
114	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	exempt	Sch	2/17 28.6.17	1.7.17	
115	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government	exempt	Sch	2/17 28.6.17	1.7.17	
116	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government	exempt	Sch	2/17 28.6.17	1.7.17	
117	48 / 4907	Rupee notes when sold to the Reserve Bank of India	exempt	Sch	2/17 28.6.17	1.7.17	
118	4907	Cheques, lose or in book form	exempt	Sch	2/17 28.6.17	1.7.17	
119	4901	Printed books, including Braille books	exempt	Sch	2/17 28.6.17	1.7.17	
120	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	exempt	Sch	2/17 28.6.17	1.7.17	
121	4903	Children's picture, drawing or colouring books	exempt	Sch	2/17 28.6.17	1.7.17	

Noti. S. No	Chapter / Heading / Sub- heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
122	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	exempt	Sch	2/17 28.6.17	1.7.17	
122A	4907	Duty Credit Scrips	exempt	Sch	36/17 13.10.17	13.10.17	
123	5001	Silkworm laying, cocoon	exempt	Sch	2/17 28.6.17	1.7.17	
124	5002	Raw silk	exempt	Sch	2/17 28.6.17	1.7.17	
125	5003	Silk waste	exempt	Sch	2/17 28.6.17	1.7.17	
126	5101	Wool, not carded or combed	exempt	Sch	2/17 28.6.17	1.7.17	
127	5102	Fine or coarse animal hair, not carded or combed	exempt	Sch	2/17 28.6.17	1.7.17	
128	5103	Waste of wool or of fine or coarse animal hair	exempt	Sch	2/17 28.6.17	1.7.17	
129	52	Gandhi Topi	exempt	Sch	2/17 28.6.17	1.7.17	
130	52	Khadi yarn	exempt	Sch	2/17 28.6.17	1.7.17	
130A	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets	exempt	Sch	28/17 22.9.17	22.9.17	
131	5303	Jute fibres, raw or processed but not spun	exempt	Sch	2/17 28.6.17	1.7.17	
132	5305	Coconut, coir fibre	exempt	Sch	2/17 28.6.17	1.7.17	
133	63	Indian National Flag	exempt	Sch	2/17 28.6.17	1.7.17	
134	6703	Human hair, dressed, thinned, bleached or otherwise worked	exempt	Sch	2/17 28.6.17	1.7.17	
135	6912 00 40	Earthen pot and clay lamps	exempt	Sch	2/17 28.6.17	1.7.17	
135A	69	Idols made of clay	exempt	Sch	28/17 22.9.17	22.9.17	
136	7018	Glass bangles (except those made from precious metals)	exempt	Sch	2/17 28.6.17	1.7.17	

Noti. S. No	Chapter / Heading / Sub- heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
136A	7113	Bangles of lac/ shellac	exempt	Sch	44/17 14.11.17	15.11.17	
137	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	exempt	Sch	2/17 28.6.17	1.7.17	
138	8445	Amber charkha	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
138	8445	Charkha for hand spinning of yarns, including amber charkha	exempt	Sch	28/17 22.9.17	22.9.17	
139	8446	Handloom [weaving machinery]	exempt	Sch	2/17 28.6.17	1.7.17	
140	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	exempt	Sch	2/17 28.6.17	1.7.17	
141	8803	Parts of goods of heading 8801	exempt	Sch	2/17 28.6.17	1.7.17	
142	9021	Hearing aids	exempt	Sch	2/17 28.6.17	1.7.17	
143	92	Indigenous handmade musical instruments	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
143	92	Indigenous handmade musical instruments as listed in ANNEXURE II	exempt	Sch	28/17 22.9.17	22.9.17	
144	9603	Muddhas made of sarkanda and phoolbaharijhadoo	exempt	Sch	2/17 28.6.17	1.7.17	21.9.17, 28/17 22.9.17
144	9603	Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	exempt	Sch	28/17 22.9.17	22.9.17	
145	9609	Slate pencils and chalk sticks	exempt	Sch	2/17 28.6.17	1.7.17	
146	9610 00 00	Slates	exempt	Sch	2/17 28.6.17	1.7.17	
147	9803	Passenger baggage	exempt	Sch	2/17 28.6.17	1.7.17	

Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	IGST %	Schedule	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
148	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [ <b>proposed GST Nil</b> ] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika	exempt	Sch	2/17 28.6.17	1.7.17	11.7.17, corrig. 12.7.17
148	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika	exempt	Sch	Corrig. 12.7.17	12.7.17	
149	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.	exempt	Sch	2/17 28.6.17	1.7.17	
150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants	exempt	Sch	36/17 13.10.17	13.10.17	

**Goods taxable and exempted explanations & annexures as per IGST notifications**

**Explanation. – For the purposes of this Schedule, i.e. Goods Taxable Schedules (i) to (vi)**

- (i)** The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.
- (ii)** The phrase “registered brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999. **{W.E.F 01.07.2017 vide Notify No. 1/2017, 28.6.2017 and amended W.E.F 21.9.2017 vide Notify No. 27/2017, 22.9.2017}**
- (ii)(a)** The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.
- (ii)(b)** The phrase “registered brand name” means,-
- (A)** a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;
- (B)** a brand registered as on the 15th May 2017 under the Copyright Act, 1957(14 of 1957)
- (C)** a brand registered as on the 15th May 2017 under any law for the time being in force in any other country
- (ii)(b)** The phrase “registered brand name” means,-
- (A)** a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;
- (B)** a brand registered as on the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957);
- (C)** a brand registered as on the 15th May 2017 or thereafter under any law for the time being in force in any other country. **{W.E.F 22.9.2017 vide Notify No. 27/2017, 22.9.2017 and amended W.E.F 15.11.2017 vide Notify No. 43 & 44 /2017 dt 14.11.2017}**
- (iii)** “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (iv)** The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
- (v)** The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:
- (a)** set up by an Act of Parliament or State Legislature; or
- (b)** established by any Government with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority

**“ANNEXURE and “ANNEXURE I**

**For foregoing an actionable claim or enforceable right on a brand name,-**

- (a)** the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that effect with the jurisdictional commissioner of Central tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and
- (b)** the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as define in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily **{W.E.F 22.9.2017 vide Notify No. 27/2017, 22.9.2017 and vide Notify No. 27/2017, 22.9.2017 }**
- “Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax or jurisdictional Commissioner of State tax, of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.” **{W.E.F 13.10.2017 vide Notify No. 35/2017, 13.10.2017 and vide Notify No. 36/2017, 13.10.2017 }**

**ANNEXURE II (sl No.143 of exempted goods)**

**List of indigenous handmade musical instruments**

<b>SI No.</b>	<b>Notify S. No.</b>	<b>Name of the indigenous handmade musical instruments</b>
1	2	Dotar, Dotor, or Dotara
2	19	Mohan Veena
3	54	54. Tangmuri
4	55	Alghoza - double flute
5	56	Bansuri
6	35	Behala(violin type)
7	1	Bulbul Tarang
8	112	Chande
9	104	Chenda
10	122	Chengila - metal disc
11	28	Chikara
12	40	Classical sarangi
13	100	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
14	72	Damru
15	71	Dhad
16	106	Dhak
17	74	Dhol
18	107	Dhol
19	75	Dholak
20	108	Dholi
21	76	Dholki
22	29	Dilruba
23	73	Dimadi
24	105	Dollu
25	77	Duggi
26	65	Ekkalam
27	3	Ektara
28	30	Ektara violin
29	123	Elathalam
30	31	Esraj
31	39	Folk sarangi
32	124	Geger - brass vessel
33	4	Getchu Vadyam or Jhallari
34	43	Gethu or Jhallari
35	78	Ghat singhari or gada singari



36	125	Ghatam and Matkam (Earthenware pot drum)
37	79	Ghumot
38	126	Ghungroo
39	61	Gogona
40	5	Gopichand or Gopiyatra or Khamak
41	6	Gottuvadhyam or Chitravina
42	44	Gubguba or Jamuku - Percussion string instrument
43	80	Gummeta
44	18	Hansaveena
45	64	Harmonium (hand-pumped)
46	109	Idakka
47	49	Indian Harmonium: Double reed
48	121	JaltarangChimpta - fire tong with brass jingles
49	68	Kahal
50	32	Kamaicha
51	133	Kanch tarang, a type of glass harp
52	81	Kanjira
53	101	Kanjira - small frame drum with one jingle
54	102	Kansi - small without jingles
55	66	Karnal
56	134	Kashtha tarang, a type of xylophone
57	7	Katho
58	127	Khartal or Chiptya
59	82	Khol
60	83	Kinpar and Dhobar (tribal drums)
61	50	Kuzhal
62	84	Maddale
63	17	Magadi Veena
64	128	Manjeera or jhanj or taal
65	85	Maram
66	58	Mashak
67	33	Mayuri Vina or Taus
68	86	Mizhavu
69	62	Morsing
70	87	Mridangam
71	51	Nadaswaram
72	113	Nagara - pair of kettledrums
73	69	Nagphani

74	20	Nakula Veena
75	21	Nanduni
76	129	Nut - clay pot
77	34	Onavillu
78	88	Pakhavaj
79	89	Pakhavaj jori - Sikh instrument similar to tabla
80	114	Pambai - unit of two cylindrical drums
81	90	Panchamukha vadyam
82	115	Parai thappu, halgi - frame drum played with two sticks
83	103	Patayani thappu - medium frame drum played with hands
84	36	Pena or Bana
85	47	Pepa
86	45	Pulluvan kutam
87	37	Pulluvan veena - one stringed violin
88	91	Pung
89	48	Pungi or Been
90	67	Ramsinga
91	26	Ranjan Veena
92	38	Ravanahatha
93	22	Rudra Veena
94	116	Sambal
95	130	Sankarjang - lithophone
96	46	Santoor - Hammered chord box
97	23	Saraswati Veena
98	41	Sarinda
99	8	Sarod
100	52	Shehnai
101	63	Shruti box
102	92	Shuddha madalam or Maddalam
103	9	Sitar
104	60	Sruti upanga
105	117	Stick daff or stick duff - daff in a stand played with sticks
106	53	Sundari
107	10	Surbahar
108	11	Surshringar
109	12	Swarabat
110	13	Swarmandal
111	93	Tabala / tabl / chameli - goblet drum

112	94	Tabla
113	95	Tabla tarang - set of tablas
114	118	Tamak'
115	14	Tambura
116	96	Tamte
117	42	Tar shehnai
118	119	Tasha - type of kettledrum
119	131	Thali - metal plate
120	97	Thanthi Panai
121	132	Thattukazhi mannai
122	110	Thavil
123	98	Thimila
124	59	Titti
125	27	Triveni Veena
126	99	Tumbak, tumbaknari, tumbaknaer
127	15	Tumbi
128	16	Tuntuna
129	70	Turi
130	111	Udukai
131	120	Urumee
132	57	Venu (Carnatic flute) Pullanguzhal
133	24	Vichitra Veena
134	25	Yazh

**Notifications: IGST: GOODS RCM**

1. Notification No.4/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: **Goods RCM**
2. Corrigendum, GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 30.6.2017: **Goods RCM Amendment (intra-state read inter-state)**
3. Notification No.32/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 13.10.2017: **Goods RCM; exempt from 13.10.2017 to 31.03.2018**
4. Notification No.37/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 13.10.2017: **Goods RCM; insert**
5. Notification No.45/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 14-11.2017: **Goods RCM; insert**

**How to Read:- The rate of tax under SGST Act, 2017 and CGST Act, 2017 is EQUAL HALF PART of IGST rate of tax**

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of Supply of Goods	Supplier of Goods	Recipient of Supply	Notify No. & date	Period From	Period To, Notify No/dt
1	2	3	4	5	6	7	8
1	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person	4/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
2	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person	4/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
3	2401	Tobacco leaves	Agriculturist	Any registered person	4/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
4	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person	4/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
4A	5201	Raw Cotton	Agriculturist	Any registered person	45/17 14.11.17	15.11.17	12.10.17, 32/17 13.10.17
5	-	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. Explanation.- For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).	4/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
6	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person	37/17 13.10.17	13.10.17	12.10.17, 32/17 13.10.17

**Notifications: IGST: GOODS; No refund of un-utilised ITC where, OPT is lower rate (Other than NIL rated or fully exempt)**

**1. Notify No.5/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: Goods; No refund of un-utilised ITC where, OPT is lower rate (Other than nil rated or fully exet.)**

**2. Notification No.29/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 22.9.2017: Goods; No refund of un-utilised ITC; insert**

**3. Notification No.46/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 14.11.2017: Goods; No refund of un-utilised ITC; substitute**

S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	Schedule	Noti. No. & date	Period From	Period To, Noti. No/dt
1	2	3	4	5	6	7
1	5007	Woven fabrics of silk or of silk waste	Table	5/17, 28.6.17	1.7.17	
2	5111 to 5113	Woven fabrics of wool or of animal hair	Table	5/17, 28.6.17	1.7.17	
3	5208 to 5212	Woven fabrics of cotton	Table	5/17, 28.6.17	1.7.17	
4	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn	Table	5/17, 28.6.17	1.7.17	
5	5407, 5408	Woven fabrics of manmade textile materials	Table	5/17, 28.6.17	1.7.17	
6	5512 to 5516	Woven fabrics of manmade staple fibres	Table	5/17, 28.6.17	1.7.17	
6A	5801	Corduroy fabrics	Table	29/17 22.9.17	22.9.17	46/17;14.11.1
6A	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	Table	46/17 14.11.17	15.11.17	
6B	5801	Corduroy fabrics	Table	46/17 14.11.17	15.11.17	
6C	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Table	46/17 14.11.17	15.11.17	
7	60	Knitted or crocheted fabrics [All goods]	Table	5/17, 28.6.17	1.7.17	
8	8601	Rail locomotives powered from an external source of electricity or by electric accumulators	Table	5/17, 28.6.17	1.7.17	
9	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof	Table	5/17, 28.6.17	1.7.17	
10	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	Table	5/17, 28.6.17	1.7.17	
11	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	Table	5/17, 28.6.17	1.7.17	
12	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	Table	5/17, 28.6.17	1.7.17	
13	8606	Railway or tramway goods vans and wagons, not self-propelled	Table	5/17, 28.6.17	1.7.17	
14	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof	Table	5/17, 28.6.17	1.7.17	
15	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Table	5/17, 28.6.17	1.7.17	

Notifications: Goods Cess								
1. Notification No.1/2017-Compensation Cess (Rate), GOI Ministry of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017 : : Cess on Goods								
2. Corrigandum, GOI Ministry of Finance (Dept of Rev.) New Delhi, dt; 30.6.2017 : Cess on Goods corriga.								
3. Notification No.3/2017-Compensation Cess (Rate), GOI Ministry of Finance (Dept of Rev.) New Delhi, dt; 18.7.2017 : Cess on Goods corriga.								
4. Notification No.5/2017-Compensation Cess (Rate), GOI Ministry of Finance (Dept of Rev.) New Delhi, dt; 11.9.2017 : Cess on Goods amendments, substitute								
S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	Cess %, Cess Rate	Schedule	Notify No. & date	Period From	Period To Noti. No/dt
0	1	2	3	4	5	6	7	8
1	2	2202 10 10	Aerated waters	12%	Sch.	1/2017 28.6.17	1.7.17	
2	56	Any chapter	All goods other than those mentioned at S. Nos. 1 to 55 above	Nil	Sch.	1/2017 28.6.17	1.7.17	
3	52	8703	All goods other than those mentioned at S. Nos. 43 to 51 above	15%	Sch.	1/2017 28.6.17	1.7.17	10.9.17
4	37	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	96%	Sch.	1/2017 28.6.17	1.7.17	
5	38	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	89%	Sch.	1/2017 28.6.17	1.7.17	
6	46	8703	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.	NIL	Sch.	1/2017 28.6.17	1.7.17	
7	27	2403 99 10	Chewing tobacco (with lime tube)	142%	Sch.	1/2017 28.6.17	1.7.17	
8	26	2403 99 10	Chewing tobacco (without lime tube)	160%	Sch.	1/2017 28.6.17	1.7.17	
9	8	2402 10 10	Cigar and cheroots	21% or Rs. 4170 per thousand, whichever is higher	Sch.	1/2017 28.6.17	1.7.17	
10	11	2402 20 20	Cigarettes containing tobacco other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 75 millimetres	5% + Rs.2876 per thousand	Sch.	1/2017 28.6.17	1.7.17	17.7.17
11	11	2402 20 20	Cigarettes containing tobacco other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 75 millimetres	5% + Rs.3668 per thousand	Sch.	3/2017 18.7.17	18.7.17	
12	10	2402 20 10	Cigarettes containing tobacco other than filter cigarettes, of length not exceeding 65 millimetres	5% + Rs.1591 per thousand	Sch.	1/2017 28.6.17	1.7.17	17.7.17
13	10	2402 20 10	Cigarettes containing tobacco other than filter cigarettes, of length not exceeding 65 millimetres	5% + Rs.2076 per thousand	Sch.	3/2017 18.7.17	18.7.17	
14	16	2402 90 10	Cigarettes of tobacco substitutes	Rs.4006 per thousand	Sch.	1/2017 28.6.17	1.7.17	
15	9	2402 10 20	Cigarillos	21% or Rs. 4170 per thousand, whichever is higher	Sch.	1/2017 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	Cess %, Cess Rate	Schedule	Notify No. & date	Period From	Period To Noti. No/dt
0	1	2	3	4	5	6	7	8
16	17	2402 90 20	Cigarillos of tobacco substitutes	12.5% or Rs. 4,006 per thousand whichever is higher	Sch.	1/2017 28.6.17	1.7.17	
17	39	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	Rs.400 per tonne	Sch.	1/2017 28.6.17	1.7.17	
18	35	2403 99 70	Cut tobacco	20%	Sch.	1/2017 28.6.17	1.7.17	
19	51	8703 31	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. <b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	3%	Sch.	1/2017 28.6.17	1.7.17	
20	44	8703 10 10, 8703 80	Electrically operated vehicles, including three wheeled electric motor vehicles.	NIL	Sch.	1/2017 28.6.17	1.7.17	
21	13	2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	5% + Rs.2126 per thousand	Sch.	1/2017 28.6.17	1.7.17	17.7.17
22	13	2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	5% + Rs.2747 per thousand	Sch.	3/2017 18.7.17	18.7.17	
23	14	2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	5% + Rs.2876 per thousand	Sch.	1/2017 28.6.17	1.7.17	17.7.17
24	14	2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	5% + Rs.3668 per thousand	Sch.	3/2017 18.7.17	18.7.17	
25	12	2402 20 30	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	5% + Rs.1591 per thousand	Sch.	1/2017 28.6.17	1.7.17	17.7.17

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	Cess %, Cess Rate	Schedule	Notify No. & date	Period From	Period To Noti. No/dt
0	1	2	3	4	5	6	7	8
26	12	2402 20 30	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	5% + Rs.2076 per thousand	Sch.	3/2017 18.7.17	18.7.17	
27	28	2403 99 10	Filter khaini	160%	Sch.	1/2017 28.6.17	1.7.17	
28	48	8703 60, 8703 70	<p>Following Vehicles, with both compression -ignition internal combustion piston engine [ diesel-or semi diesel ) and electric motor as motors for propulsion;</p> <p><b>a)</b> 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</p> <p><b>b)</b> Three wheeled vehicles</p> <p><b>c)</b> Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.</p> <p><b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.</p>	NIL	Sch.	1/2017 28.6.17	1.7.17	10.9.17
29	48	8703 50, 8703 70	<p>Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion;</p> <p><b>(a)</b> 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</p> <p><b>(b)</b> Three wheeled vehicles</p> <p><b>(c)</b> Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm</p> <p><b>(d)</b> Motor vehicles other than those mentioned at (a), (b) and (c) above.</p> <p><b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.</p>	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>15%</p>	Sch.	5/2017 11.9.17	11.9.17	



S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	Cess %, Cess Rate	Schedule	Notify No. & date	Period From	Period To Noti. No/dt
0	1	2	3	4	5	6	7	8
30	47	8703 40, 8703 60	<p>Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion;</p> <p><b>(a)</b> 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</p> <p><b>(b)</b> Three wheeled vehicles</p> <p><b>(c)</b> Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm</p> <p><b>(d)</b> Motor vehicles other than those mentioned at (a), (b) and (c) above.</p> <p><b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.</p>	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>15%</p>	Sch.	5/2017 11.9.17	11.9.17	
31	47	8703 40, 8703 50,	<p>Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion;</p> <p><b>a)</b> 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</p> <p><b>b)</b> Three wheeled vehicles</p> <p><b>c)</b> Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm.</p> <p><b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.</p>	NIL	Sch.	1/2017 28.6.17	1.7.17	10.9.17
32	25	2403 91 00	Homogenised" or "reconstituted" tobacco, bearing a brand name.	72%	Sch.	1/2017 28.6.17	1.7.17	
33	19	2403 11 10	Hookah' or 'gudaku' tobacco bearing a brand name	72%	Sch.	1/2017 28.6.17	1.7.17	
34	49	8703	<p>Hydrogen vehicles based on fuel cell tech and of length not exceeding 4000 mm.</p> <p><b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.</p>	NIL	Sch.	1/2017 28.6.17	1.7.17	
35	30	2403 99 30	Jarda scented tobacco	160%	Sch.	1/2017 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	Cess %, Cess Rate	Schedule	Notify No. & date	Period From	Period To Noti. No/dt
0	1	2	3	4	5	6	7	8
36	3	2202 10 20	Lemonade	12%	Sch.	1/2017 28.6.17	1.7.17	
37	40	2702	Lignite, whether or not agglomerated, excluding jet	Rs.400 per tonne	Sch.	1/2017 28.6.17	1.7.17	
38	43	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	NIL	Sch.	1/2017 28.6.17	1.7.17	
39	42	8702 10, 8702 20, 8702 30, 8707 90	Motor vehicles for the transport of " not more than 13" persons, including the driver	15%	Sch.	corrig. 30.6.17	1.7.17	
40	42	8702 10	Motor vehicles for the transport of ten or more persons, including the driver	15%	Sch.	1/2017 28.6.17	NA	NA
41	52A	8703	Motor vehicles of engine capacity exceeding 1500 cc other than motor vehicles specified against entry at S. No 52B	20%	Sch.	5/2017 11.9.17	11.9.17	
42	52B	8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. <b>Explanation.</b> - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	22%	Sch.	5/2017 11.9.17	11.9.17	
43	52	8703	Motor vehicles of engine capacity not exceeding 1500 cc	17%	Sch.	5/2017 11.9.17	11.9.17	
44	53	8711	Motorcycles of engine capacity exceeding 350 cc.	3%	Sch.	1/2017 28.6.17	1.7.17	
45	18	2402 90 90	Other	12.5% or Rs. 4,006 per thousand whichever is higher	Sch.	1/2017 28.6.17	1.7.17	
46	21	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.	11%	Sch.	1/2017 28.6.17	1.7.17	
47	54	8802	Other aircraft (for example, helicopters, aeroplanes), for personal use.	3%	Sch.	1/2017 28.6.17	1.7.17	
48	15	2402 20 90	Other cigarettes containing tobacco	5% + Rs.4170 per thousand	Sch.	1/2017 28.6.17	1.7.17	17.7.17
49	15	2402 20 90	Other cigarettes containing tobacco	36% + Rs.4170 per thousand	Sch.	3/2017 18.7.17	18.7.17	
50	23	2403 19 90	Other smoking tobacco bearing a brand name	49%	Sch.	1/2017 28.6.17	1.7.17	
51	24	2403 19 90	Other smoking tobacco not bearing a brand name	11%	Sch.	1/2017 28.6.17	1.7.17	
52	4	2202 10 90	Others	12%	Sch.	1/2017 28.6.17	1.7.17	
53	36	2403 99 90	Pan masala containing tobacco 'Gutkha'	204%	Sch.	1/2017 28.6.17	1.7.17	
54	1	2106 90 20	Pan-masala	60%	Sch.	1/2017 28.6.17	1.7.17	
55	41	2703	Peat (including peat litter), whether or not agglomerated	Rs.400 per tonne	Sch.	1/2017 28.6.17	1.7.17	

S. No.	Noti. S. No	Chapter / Heading / Sub-heading / Tariff item	Description of the Goods	Cess %, Cess Rate	Schedule	Notify No. & date	Period From	Period To Noti. No/dt
0	1	2	3	4	5	6	7	8
56	50	8703 21 or 8703 22	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. <b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	1%	Sch.	1/2017 28.6.17	1.7.17	
57	29	2403 99 20	Preparations containing chewing tobacco	72%	Sch.	1/2017 28.6.17	1.7.17	
58	32	2403 99 50	Preparations containing snuff	72%	Sch.	1/2017 28.6.17	1.7.17	
59	22	2403 19 10	Smoking mixtures for pipes and cigarettes	290%	Sch.	1/2017 28.6.17	1.7.17	
60	31	2403 99 40	Snuff	72%	Sch.	1/2017 28.6.17	1.7.17	
61	45	8703	Three wheeled vehicles	NIL	Sch.	1/2017 28.6.17	1.7.17	
62	34	2403 99 60	Tobacco extracts and essence not bearing a brand name	65%	Sch.	1/2017 28.6.17	1.7.17	
63	20	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name	17%	Sch.	1/2017 28.6.17	1.7.17	
64	33	2403 99 60	Tobacco extracts and essence bearing a brand name	72%	Sch.	1/2017 28.6.17	1.7.17	
65	7	2401 30 00	Tobacco refuse, bearing a brand name	61%	Sch.	1/2017 28.6.17	1.7.17	
66	6	2401	Unmanufactured tobacco (with lime tube) – bearing a brand name	65%	Sch.	1/2017 28.6.17	1.7.17	
67	5	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name	71%	Sch.	1/2017 28.6.17	1.7.17	
68	55	8903	Yacht and other vessels for pleasure or sports	3%	Sch.	1/2017 28.6.17	1.7.17	

**Notifications: Leasing**

**1. Notification No.2/2017-Compensation Cess (Rate), GOI Ministry of Finance (Department of Revenue) New Delhi, dt; 28.6.2017 : Cess on Leasing of Services**

**2. Notification No.6/2017-Compensation Cess (Rate), GOI Ministry of Finance (Dept of Rev.) New Delhi, dt; 13.10.2017: Cess on Leasing of Services; insert**

<b>Noti. S. No</b>	<b>Description of Services</b>	<b>Chapter, Section, Heading or Group</b>	<b>Cess %</b>	<b>Schedule</b>	<b>Notify No. &amp; date</b>	<b>Period From</b>	<b>Period To Not. No/dt</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration	Chapter 99	Same rate of cess as applicable on supply of similar goods involving transfer of title in goods	Table	2/2017 dt;28.6.17	1.7.17	
2	Transfer of right in goods or of undivided share in goods without the transfer of title thereof	Chapter 99	Same rate of cess as applicable on supply of similar goods involving transfer of title in goods	Table	2/2017 dt;28.6.17	1.7.17	
2A	Leasing of motor vehicles purchased and leased prior to 1st July 2017	Chapter 99	65percent.of the rate of cess as applicable on supply of similar goods involving transfer of title in goods. <b>Note:-</b> Nothing contained in this entry shall apply on or after 1stday of July, 2020.	Table	6/2017 dt;13.10.17	13.10.17	
3	Any other supply of services	Chapter 99	Nil	Table	2/2017 dt;28.6.17	1.7.17	

Notifications: IGST: Services Taxable						
1. Notification No.8/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: <b>Services Taxable</b>						
2. Corrigendum, GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 30.6.2017: <b>Services Taxable; insert, amendments</b>						
3. Corrigendum, GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 5.7.2017: <b>Services Taxable; amendment</b>						
4. Notification No.20/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt;22.8.2017: <b>Services Taxable; amendment, substitute,insert</b>						
5. Notification No.24/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt;21.9.2017: <b>Services Taxable; substitute</b>						
6. Notification No.39/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt;13.10.2017: <b>Services Taxable; substitute, insert</b>						
7. Notification No.48/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt;14.11.2017: <b>Services Taxable; substitute, insert, omitt</b>						

**How to Read:- The rate of tax under SGST Act, 2017 and CGST Act, 2017 is EQUAL HALF PART of IGST rate of tax**

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
1	1	<b>Chapter 99</b>	<b>All Services</b>	-	-	8/17 28.6.17	1.7.17	-
2	2	<b>Section 5</b>	<b>Construction Services</b>	-	-	8/17 28.6.17	1.7.17	-
3	3	<b>Heading 9954</b> (Construction services)	(i) Construction of a complex, building, civil structure or a part there of, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	18%	-	8/17 28.6.17	1.7.17	
4	3	<b>Heading 9954</b> (Construction services)	(ii) composite supply of Works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	18%	-	8/17 28.6.17	1.7.17	
5	3	Heading 9954 (Construction services)	(iii) construction services other than (i) and (ii) above.	18%	NA	8/17 28.6.17	NA	NA
6	3	<b>Heading 9954</b> (Construction services)	(iii) Composite supply of works contract as defined in clause ( 119) of section 2 of the Central Goods and Service Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-  (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act 24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.	12%	-	20/2017 22.08.17	22.8.17	12.10.17, 39/17 13.10.10

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
7	3	<b>Heading 9954</b> (Construction services)	(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Service Tax Act, 2017, supplied to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act 24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.	12%	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be	39/17 13.10.17	13.10.17	
8	3	<b>Heading 9954</b> (Construction services)	(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Service Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awas Yojana; (c) a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers using land as a resource through private participation" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers; (d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction / enhancement" under the Housing for All (Urban) Mission / Pradhan Mantri Awas Yojana; (e) a pollution control or effluent treatment plant, except located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased.	12%	-	20/2017 22.08.17	22.8.17	
9	3	<b>Heading 9954</b> (Construction services)	(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Service Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,- (a) railways, excluding monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square meters per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under- (1) the "Affordable Housing in partnership" component of the Housing for all (urban) Mission/ Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.	12%	-	20/2017 22.08.17	22.8.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
10	3	Heading 9954 (Construction services)	(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.	18%	–	20/2017 22.08.17	22.8.17	20.9.17
11	3	Heading 9954 (Construction services)	(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.	12%	–	24/17 21.9.17	21.9.17	12.10.17, 39/17 13.10.10
12	3	Heading 9954 (Construction services)	(vi) Services provided to the Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.	12%	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be	39/17 13.10.17	13.10.17	14.11.17 48/17 14.11.17
13	3	Heading 9954 (Construction services)	(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided to the Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.	12%	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be	48/17 14.11.17	15.11.17	
14	3	Heading 9954 (Construction services)	(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	18%	–	24/17 21.9.17	21.9.17	12.10.17, 39/17 13.10.10

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
15	3	<b>Heading 9954</b> (Construction services)	(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.	5%	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be	39/17 13.10.17	13.10.17	
16	3	<b>Heading 9954</b> (Construction services)	(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of off shore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	12%	–	39/17 13.10.17	13.10.17	
17	3	<b>Heading 9954</b> (Construction services)	Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	18%	–	39/17 13.10.17	13.10.17	
18	4	<b>Section 6</b>	<b>Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services</b>	–	–	8/17 28.6.17	1.7.17	
19	5	<b>Heading 9961</b>	Services in wholesale trade. <b>Explanation-</b> This service does not include sale or purchase of goods, but includes: – Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission' – Services of electronic whole sale agents and brokers, – Services of whole sale auctioning houses.	18%	–	8/17 28.6.17	1.7.17	
20	6	<b>Heading 9962</b>	Services in retail trade. <b>Explanation-</b> This service does not include sale or purchase of goods	18%	–	8/17 28.6.17	1.7.17	
21	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, <u>neither having the facility of air-conditioning or central air-heating in any part of the establishment</u> , at any time during the year nor having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.	12%	–	8/17 28.6.17	1.7.17	14.11.17 48/17 14.11.17



S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No	
0	1	2	3	4	5	6	7	8	
22	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<p>(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, <u>other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</u></p> <p><b>Explanation.-</b> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	5%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no.(iv) i.e. as below explanation	48/17 14.11.17	15.11.17		
23			<p><b>i.e. Explanation.-</b> For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract integrated tax @ 5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.</p>						
24	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<p>(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of <u>one thousand rupees and above but less than two thousand five hundred rupees per unit per day or equivalent.</u> Explanation.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	12%	–	8/17 28.6.17	1.7.17		
25	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<p>(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having licence or permit or by whatever name called <u>to serve alcoholic liquor for human consumption.</u></p>	18%	–	8/17 28.6.17	1.7.17	14.11.17 48/17 14.11.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
26	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<b>(iii)</b> Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of <u>accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</u> <b>Explanation.-</b> "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	18%	–	48/17 14.11.17	15.11.17	
27	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<b>(iv)</b> Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, <u>having the facility of air-conditioning or central air-heating in any part of the establishment,</u> at any time during the year.	18%	–	8/17 28.6.17	1.7.17	14.11.17 48/17 14.11.17
28	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<b>(v)</b> Supply, by way of or as part of any service or in any other manner whatsoever in <u>outdoor catering</u> wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.	18%	–	8/17 28.6.17	1.7.17	
29	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<b>(vi)</b> Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of <u>two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent.</u> <b>Explanation.-</b> "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	18%	–	8/17 28.6.17	1.7.17	
30	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<b>(vii)</b> Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, <b>convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) together with renting of such premises.</b>	18%	–	8/17 28.6.17	1.7.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
31	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<b>(viii)</b> Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent. <b>Explanation.-</b> “declared tariff ” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	28%	–	8/17 28.6.17	1.7.17	
32	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<b>(ix)</b> Accommodation, food and beverage services other than <b>(i), (ii), (iii), (iv), (v), (vi), (vii)</b> and <b>(viii)</b> above.	18%	–	8/17 28.6.17	1.7.17	14.11.17 48/17 14.11.17
33	7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<b>(ix)</b> Accommodation, food and beverage services other than <b>(ii), (iii), (iv), (v), (vi), (vii)</b> and <b>(viii)</b> above	18%	–	48/17 14.11.17	15.11.17	
34	8	<b>Heading 9964</b> (Passenger transport services)	<b>(i)</b> Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.	5%	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying central tax or integrated tax on the supply of the services	8/17 28.6.17	1.7.17	
35	8	<b>Heading 9964</b> (Passenger transport services)	<b>(ii)</b> Transport of passengers, with or without accompanied belongings by- <b>(a)</b> air conditioned contract carriage other than motorcab; <b>(b)</b> air conditioned stage carriage; <b>(c)</b> radio taxi. <b>Explanation.-</b> <b>(a)</b> “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); <b>(b)</b> “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ; <b>(c)</b> “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).	5%	Provided that credit of input tax charged on goods or services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	8/17 28.6.17	1.7.17	12.10.17, 39/17 13.10.10

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
36	8	<b>Heading 9964</b> (Passenger transport services)	(ii) Transport of passengers, with or without accompanied belongings by- (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi. <b>Explanation.-</b> (a) <b>“contract carriage”</b> has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (b) <b>“stage carriage”</b> has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ; (c) <b>“radio taxi”</b> means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).	5%	Provided that credit of input tax charged on goods <b>and</b> services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	39/17 13.10.17	13.10.17	
37	8	<b>Heading 9964</b> (Passenger transport services)	(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	5%	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	8/17 28.6.17	1.7.17	
38	8	<b>Heading 9964</b> (Passenger transport services)	(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.	5%	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	8/17 28.6.17	1.7.17	
39	8	<b>Heading 9964</b> (Passenger transport services)	(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	12%	–	8/17 28.6.17	1.7.17	
40	8	Heading 9964 (Passenger transport services)	(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	5%	NA	8/17 28.6.17	NA	NA
41	8	<b>Heading 9964</b> (Passenger transport services)	(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	5%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	20/2017 22.08.17	22.8.17	12.10.17, 39/17 13.10.10
				12%	–			

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
42	8	<b>Heading 9964</b> (Passenger transport services)	(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	5%	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transportin passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to Explanation no. (iv)]	39/17 13.10.17	13.10.17	
					<b>Or</b>			
				12%	-			
43	9	<b>Heading 9965</b> (Goods transport services)	(ii) Transport of goods in a vessel including services provided or agreed to be provided by a person located in a non taxable territory to a person located in a nontaxable territory by way of transportation of goods by avessel from a place out side India up to the customs stations of clearence in India.	5%	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	8/17 28.6.17	1.7.17	
44	9	Heading 9965 (Goods transport services)	(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	5%	NA	8/17 28.6.17	NA	NA

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
45	9	Heading 9965 (Goods transport services)	(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).  Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	5%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	20/2017 22.08.17	22.8.17	
				<b>Or</b>				
				12%	Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.			
46	9	Heading 9965 (Goods transport services)	(iv) Transport of goods in containers by rail by any person other than Indian Railways.	12%	-	8/17 28.6.17	1.7.17	
47	9	Heading 9965 (Goods transport services)	(v) Goods transport services other than (i), (ii), (iii) and (iv) above.	18%	-	8/17 28.6.17	1.7.17	12.10.17, 39/17 13.10.10
48	9	Heading 9965 (Goods transport services)	(v) Transportation of natural gas through pipeline	5%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	39/17 13.10.17	13.10.17	
				<b>or</b>				
				12%	-			
49	9	Heading 9965 (Goods transport services)	(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	18%	-	39/17 13.10.17	13.10.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
50	10	Heading 9966 (Rental services of transport vehicles)	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	5%	NA	8/17 28.6.17	NA	NA
51	10	Heading 9966 (Rental services of transport vehicles)	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from service recipient.	5%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	20/2017 22.08.17	22.8.17	12.10.17, 39/17 13.10.10
				<b>Or</b>				
				12%	-			
52	10	Heading 9966 (Rental services of transport vehicles)	(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	5%	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken., [Please refer to Explanation no. (iv)]	39/17 13.10.17	13.10.17	
				<b>Or</b>				
				12%	-			
53	11	Heading 9967 (Supporting services in transport)	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	5%	NA	8/17 28.6.17	NA	NA

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
54	11	<b>Heading 9967</b> (Supporting services in transport)	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).  <b>Explanation.-</b> "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	5%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	20/2017 22.08.17	22.8.17	
				12%	Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.			
55	11	<b>Heading 9967</b> (Supporting services in transport)	(ii) Supporting services in transport other than (i) above.	18%	–	8/17 28.6.17	1.7.17	
56	12	<b>Heading 9968</b>	Postal and courier services.	18%	–	8/17 28.6.17	1.7.17	
57	13	<b>Heading 9969</b>	Electricity, gas, water and other distribution services.	18%	–	8/17 28.6.17	1.7.17	
58	14	<b>Section 7</b>	<b>Financial and related services; real estate services; and rental and leasing services.</b>	–	–	8/17 28.6.17	1.7.17	
59	15	<b>Heading 9971</b> (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. <b>Explanation.-</b> (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).	12%	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	8/17 28.6.17	1.7.17	



S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
60	15	<b>Heading 9971</b> (Financial and related services)	<b>(ii)</b> Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of State tax as on supply of like goods involving transfer of title in goods	–	8/17 28.6.17	1.7.17	
61	15	<b>Heading 9971</b> (Financial and related services)	<b>(iii)</b> Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of State tax as on supply of like goods involving transfer of title in goods	–	8/17 28.6.17	1.7.17	
62	15	<b>Heading 9971</b> (Financial and related services)	<b>(iv)</b> Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <b>Explanation.-</b> <b>(a)</b> “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; <b>(b)</b> “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; <b>(c)</b> “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.	5%	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	8/17 28.6.17	1.7.17	
63	15	<b>Heading 9971</b> (Financial and related services)	<b>(v)</b> Financial and related services other than <b>(i), (ii), (iii)</b> and <b>(iv)</b> above.	18%	–	8/17 28.6.17	1.7.17	12.10.17, 39/17 13.10.10

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
64	15	<b>Heading 9971</b> (Financial and related services)	(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017	65 per cent. of the rate of integrated tax as applicable on supply of like goods involving transfer of title in goods. <b>Note:-</b> Nothing contained in this entry shall apply on or after 1st July, 2020.	–	39/17 13.10.17	13.10.17	
65	15	<b>Heading 9971</b> (Financial and related services)	(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above	18%	–	39/17 13.10.17	13.10.17	
66	16	<b>Heading 9972</b>	<b>Real estate services.</b>	18%	–	8/17 28.6.17	1.7.17	
67	17	<b>Heading 9973</b> (Leasing or rental services, with or without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	12%	–	8/17 28.6.17	1.7.17	
68	17	<b>Heading 9973</b> (Leasing or rental services, with or without operator)	(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to Explanation no. (v)]	18%	–	8/17 28.6.17	1.7.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
69	17	<b>Heading 9973</b> (Leasing or rental services, with or without operator)	<b>(iii)</b> Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	–	8/17 28.6.17	1.7.17	
70	17	<b>Heading 9973</b> (Leasing or rental services, with or without operator)	<b>(iv)</b> Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	–	8/17 28.6.17	1.7.17	
71	17	<b>Heading 9973</b> (Leasing or rental services, with or without operator)	<b>(v)</b> Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <b>Explanation.-</b> <b>(a)</b> “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; <b>(b)</b> “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; <b>(c)</b> “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.	5%	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	8/17 28.6.17	1.7.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
72	17	<b>Heading 9973</b> (Leasing or rental services, with or without operator)	<b>(vi)</b> Leasing or rental services, with or without operator, other than <b>(i), (ii), (iii), (iv)</b> and <b>(v)</b> above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	–	8/17 28.6.17	1.7.17	12.10.17, 39/17 13.10.10
73	17	<b>Heading 9973</b> (Leasing or rental services, with or without operator)	<b>(vi)</b> Leasing of motor vehicles purchased and leased prior to 1st July 2017	65 per cent. of the rate of integrated tax as applicable on supply of like goods involving transfer of title in goods. <b>Note:-</b> Nothing contained in this entry shall apply on or after 1st July, 2020	–	39/17 13.10.17	13.10.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
74	17	<b>Heading 9973</b> (Leasing or rental services, with or without operator)	(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above		Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods	39/17 13.10.17	13.10.17	
75	18	<b>Section 8</b>	<b>Business and Production Services</b>	-	-	8/17 28.6.17	1.7.17	
76	19	<b>Heading 9981</b>	Research and development services.	18%	-	8/17 28.6.17	1.7.17	
77	20	<b>Heading 9982</b>	Legal and accounting services.	18%	-	8/17 28.6.17	1.7.17	
78	21	<b>Heading 9983</b> (Other professional, technical and business services)	(i) Selling of space for advertisement in print media.	5%	-	8/17 28.6.17	1.7.17	
79	21	<b>Heading 9983</b> (Other professional, technical and business services)	(ii) Other professional, technical and business services other than (i) above.	18%	-	8/17 28.6.17	1.7.17	
80	22	<b>Heading 9984</b>	Telecommunications, broadcasting and information supply services.	18%	-	8/17 28.6.17	1.7.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
81	23	Heading 9985 (Support services)	<p>(i) Supply of tour operators services.</p> <p><b>Explanation.</b>- "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.</p>	5%	<p>1. Provided that credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.</p>	8/17 28.6.17	1.7.17	
82	23	Heading 9985 (Support services)	(ii) Support services other than (i) above	18%	-	8/17 28.6.17	1.7.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
83	24	Heading 9986	<p>(i) Support services to agriculture, forestry, fishing, animal husbandry.</p> <p><b>Explanation.</b> – “Support services to agriculture, forestry, fishing, animal husbandry” mean -</p> <p>(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.</p>	NIL	–	8/17 28.6.17	1.7.17	
84	24	Heading 9986	(ii) Support services to mining, electricity, gas and water distribution.	18%	–	8/17 28.6.17	1.7.17	
85	25	Heading 9987	Maintenance, repair and installation (except construction) services.	18%	–	8/17 28.6.17	1.7.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
86	26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	<p>(i) Services by way of job work in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textile yarns (other than of man-made fibres) and textile fabrics;</p> <p>(c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).</p> <p><b>Explanation.</b>- "man made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes either,-</p> <p>(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or</p> <p>(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.</p>	5%	NA	8/17 28.6.17	NA	NA
87	26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	<p>(i) Services by way of job work in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textiles and textile products falling under chapter 50 to 63 in the First Schedule to the Customs Tarriff Act, 1975 (Central Act 51 of 1975)</p> <p>(c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).</p>	5%	-	20/2017 22.08.17	22.8.17	12.10.17, 39/17 13.10.10
88	26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	<p>(i) Services by way of job work in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textiles and textile products falling under chapter 50 to 63 in the First Schedule to the Customs Tarriff Act, 1975 (Central Act 51 of 1975)</p> <p>(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);";</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>(da) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).</p> <p>(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said chapter</p> <p>(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);"; manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);";</p>	5%	-	39/17 13.10.17	13.10.17	14.11.17 48/17 14.11.17



S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
89	26	<b>Heading 9988</b> (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textiles and textile products falling under chapter 50 to 63 in the First Schedule to the Customs Tarriff Act, 1975 (Central Act 51 of 1975) (c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);" (d) Printing of books (including Braille books), journals and periodicals; (da) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975). (f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said chapter (h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);" (i) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);" (i) manufacture of handicraft goods	5%	–	48/17 14.11.17	15.11.17	
90	26	<b>Heading 9988</b> (Manufacturing services on physical inputs (goods) owned by others)	(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent	12%	–	39/17 13.10.17	13.10.17	
91	26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above.	18%	NA	8/17 28.6.17	NA	NA
92	26	<b>Heading 9988</b> (Manufacturing services on physical inputs (goods) owned by others)	(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	5%	–	20/2017 22.08.17	22.8.17	12.10.17, 39/17 13.10.10

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
93	26	<b>Heading 9988</b> (Manufacturing services on physical inputs (goods) owned by others)	<b>(ii)</b> Services by way of any treatment or process on goods belonging to another person, in relation to- <b>(a)</b> printing of newspapers; <b>(b)</b> printing of books {including Braille books}, journals and periodicals. <b>(c)</b> printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil	5%	-	39/17 13.10.17	13.10.17	
94	26	<b>Heading 9988</b> (Manufacturing services on physical inputs (goods) owned by others)	<b>(iia)</b> Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent	12%	-	39/17 13.10.17	13.10.17	
95	26	<b>Heading 9988</b> (Manufacturing services on physical inputs (goods) owned by others)	<b>(iii)</b> Manufacturing services on physical inputs (goods) owned by others, other than <b>(i)</b> and <b>(ii)</b> above.	18%	-	20/2017 22.08.17	22.8.17	12.10.17, 39/17 13.10.10
96	26	<b>Heading 9988</b> (Manufacturing services on physical inputs (goods) owned by others)	<b>(iii)</b> Manufacturing services on physical inputs (goods) owned by others, other than <b>(i)</b> and <b>(ia)</b> , <b>(ii)</b> and <b>(iia)</b> above.	18%	-	39/17 13.10.17	13.10.17	
97	27	<b>Heading 9989</b>	Other manufacturing services; publishing, printing and reproduction services; materials recovery services.	18%	NA	8/17 28.6.17	1.7.17	21.8.17, 20/17 22.8.17

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
98	27	<b>Heading 9989</b>	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer	12%	–	20/2017 22.08.17	22.8.17	12.10.17, 39/17 13.10.10
99	27	<b>Heading 9989</b>	(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract IGST @ 12 per cent. or 5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer	12%	–	39/17 13.10.17	13.10.17	
100	27	<b>Heading 9989</b>	(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	18%	–	20/2017 22.08.17	22.8.17	
101	28	<b>Section 9</b>	<b>Community, Social and Personal Services and other miscellaneous services</b>	–	–	8/17 28.6.17	1.7.17	
102	29	<b>Heading 9991</b>	Public administration and other services provided to the community as a whole; compulsory social security services.	18%	–	8/17 28.6.17	1.7.17	
103	30	<b>Heading 9992</b>	Education services.	18%	–	8/17 28.6.17	1.7.17	
104	31	<b>Heading 9993</b>	Human health and social care services.	18%	–	8/17 28.6.17	1.7.17	
105	32	<b>Heading 9994</b>	Sewage and waste collection, treatment and disposal and other environmental protection services.	18%	–	8/17 28.6.17	1.7.17	
106	33	<b>Heading 9995</b>	Services of membership organisations.	18%	–	8/17 28.6.17	1.7.17	
107	34	Heading 9996 (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama.	18%	NA	8/17 28.6.17	NA	NA
108	34	<b>Heading 9996</b> (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama, planetarium.	18%	–	20/2017 22.08.17	22.8.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
109	34	<b>Heading 9996</b> (Recreational, cultural and sporting services)	<b>(ii)</b> Services by way of admission exhibition of <b>cinematograph films</b> where price of admission ticket is <b>one hundred rupees or less.</b>	18%	–	8/17 28.6.17	1.7.17	
110	34	<b>Heading 9996</b> (Recreational, cultural and sporting services)	<b>(iii)</b> Services by way of admission to entertainment events or access to amusement facilities including exhibition of <b>cinematograph films</b> , theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like	28%	–	8/17 28.6.17	1.7.17	
111	34	<b>Heading 9996</b> (Recreational, cultural and sporting services)	<b>(iv)</b> Services provided by a race club by way of totalisator or a license to bookmaker in such club.	28%	–	8/17 28.6.17	1.7.17	
112	34	<b>Heading 9996</b> (Recreational, cultural and sporting services)	<b>(v)</b> Gambling.	28%	–	8/17 28.6.17	1.7.17	
113	34	<b>Heading 9996</b> (Recreational, cultural and sporting services)	<b>(vi)</b> Recreational, cultural and sporting services other than <b>(i), (ii), (iii), (iv)</b> and <b>(v)</b> above.	18%	–	8/17 28.6.17	1.7.17	
114	35	<b>Heading 9997</b>	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	18%	–	8/17 28.6.17	1.7.17	
115	36	<b>Heading 9998</b>	Domestic services.	18%	–	8/17 28.6.17	1.7.17	
116	37	<b>Heading 9999</b>	Services provided by extraterritorial organisations and bodies.	18%	–	8/17 28.6.17	1.7.17	

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
2.			In case of supply of service specified in column (3) of the entry at item (i) against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.					
<b>Explanation .-</b> For the purposes of paragraph 2, "total amount" means the sum total of,-								
(a) consideration charged for aforesaid service; and								
(b) amount charged for transfer of land or undivided share of land, as the case may be. <b>{up to 12.10.2017 vide notify No. 39/2017 dated 13.10.2017}</b>								
2.			In case of supply of service specified in column (3) of the entry at at item (i), item (iv) [sub- item (b), sub-item (c) and sub- item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub- item (c)] against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.					
<b>Explanation .-</b> For the purposes of paragraph 2, "total amount" means the sum total of,-								
(a) consideration charged for aforesaid service; and								
(b) amount charged for transfer of land or undivided share of land, as the case may be. <b>{from 13.10.2017 vide notify No. 39/2017 dated 13.10.2017}"</b>								
3.			Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.					
4.			Where the value of taxable service provided by a person located in non taxable territory to a person located in non taxable territory by way of transportation of goods by a vessel from a place out side India up to the custom station clearance in India is not available with the person liable for paying integrated tax, the same shall be deemed to be 10% of the CIF value (sum of cost, insurance and freight) of imported goods.					

S. No.	Noti S. No	Chap, Sec or Head.	Description of the Goods	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
0	1	2	3	4	5	6	7	8
<b>5.</b>			<b>Explanation.-</b> For the purposes of this notification,-					
			<b>(i)</b> Goods includes capital goods.					
			<b>(ii)</b> Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter, “Section” and “Heading” in the annexed scheme of classification of services.					
			<b>(iii)</b> The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.					
			<b>(iv)</b> Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-					
			<b>(a)</b> credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and					
			<b>(b)</b> credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of clause (iv) of sec.20 of the integrated goods and services tax Act, 2017 read with sub-section (2) of section 17 of the Central Goods and Services Act, 2017 and the rules made thereunder.					
			<b>(v)</b> "information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.					
			<b>(vi)</b> "Agriculture extension" means application of scientific research and knowledge to agriculture practice through farmer education or training;					
			<b>(vii)</b> "Agriculture produce" means any produce out of cultivation of plants and rearing of all life forms of animal, except the rearing of horse, for food, fiber, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;					
			<b>(viii)</b> "Agriculture produce marketing committee or board" means any committee or board constituted under a state law for the time being in force for the purpose of regulating the marketing of agricultural produce;					
			<b>(ix)</b> "Governmental Authority" means an authority or a board or any other body, -					
			(i) set up by an Act of Parliament or a State Legislature ; or					
			(ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.					
			<b>(x)</b> Government Entity" means an authority or a board or any other body including a society, trust, corporation,					
			i) set up by an Act of Parliament or State Legislature; or					
			ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."					

1. Notification No.11/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: **Services Taxable**

2. Corrigendum, GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 30.6.2017: **Goods Taxable; insert & amendment**

**Annexure: Scheme of Classification of Services annexed to Notifn. No. 11/2017- Central Tax (Rate) dt: 28.6.2017**

S. No.	Noti. S. No	Chap.	Sec	Heading	Group	Service Code (Tariff)	Service Description	Notify No. & dt	Period From	Period To
0	1	2a	2b	2c	2d	3	4	5	6	7
1	29	Chap 99	Sec 5	<b>9954</b>	99544	_	<b>Assembly and erection of prefabricated constructions</b>	11/2017 29.6.2017	1.7.17	
2	54	Chap 99	Sec 5	<b>9954</b>	99547	_	<b>Building completion and finishing services</b>	11/2017 29.6.2017	1.7.17	
3	37	Chap 99	Sec 5	<b>9954</b>	99545	995452	Building framing and roof framing services	11/2017 29.6.2017	1.7.17	
4	39	Chap 99	Sec 5	<b>9954</b>	99545	995454	Concrete services	11/2017 29.6.2017	1.7.17	
5	6	Chap 99	Sec 5	<b>9954</b>	99541	995412	Construction services of other residential buildings such as old age homes, homeless shelters, hostels and the like	11/2017 29.6.2017	1.7.17	
6	3	Chap 99	Sec 5	<b>9954</b>	_	_	<b>Construction services</b>	11/2017 29.6.2017	1.7.17	
7	4	Chap 99	Sec 5	<b>9954</b>	99541	_	<b>Construction services of buildings</b>	11/2017 29.6.2017	1.7.17	
8	8	Chap 99	Sec 5	<b>9954</b>	99541	995414	Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings	11/2017 29.6.2017	1.7.17	
9	7	Chap 99	Sec 5	<b>9954</b>	99541	995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings	11/2017 29.6.2017	1.7.17	
10	10	Chap 99	Sec 5	<b>9954</b>	99541	995416	Construction services of other building nowhere else classified	11/2017 29.6.2017	1.7.17	
11	9	Chap 99	Sec 5	<b>9954</b>	99541	995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar	11/2017 29.6.2017	1.7.17	
12	5	Chap 99	Sec 5	<b>9954</b>	99541	995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings	11/2017 29.6.2017	1.7.17	
13	23	Chap 99	Sec 5	<b>9954</b>	99543	995431	Demolition services	11/2017 29.6.2017	1.7.17	

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14	46	Chap 99	Sec 5	<b>9954</b>	99546	995461	Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services	11/2017 29.6.2017	1.7.17	
15	25	Chap 99	Sec 5	<b>9954</b>	99543	995433	Excavating and earthmoving services	11/2017 29.6.2017	1.7.17	
16	61	Chap 99	Sec 5	<b>9954</b>	99547	995477	Fencing and railing services	11/2017 29.6.2017	1.7.17	
17	58	Chap 99	Sec 5	<b>9954</b>	99547	995474	Floor and wall tiling services	11/2017 29.6.2017	1.7.17	
18	49	Chap 99	Sec 5	<b>9954</b>	99546	995464	Gas fitting installation services	11/2017 29.6.2017	1.7.17	
19	12	Chap 99	Sec 5	<b>9954</b>	99542	_	<b>General construction services of civil engineering works</b>	11/2017 29.6.2017	1.7.17	
20	14	Chap 99	Sec 5	<b>9954</b>	99542	995422	General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks	11/2017 29.6.2017	1.7.17	
21	13	Chap 99	Sec 5	<b>9954</b>	99542	995421	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels	11/2017 29.6.2017	1.7.17	
22	16	Chap 99	Sec 5	<b>9954</b>	99542	995424	General construction services of local water and sewage pipelines, electricity and communication cables and related works	11/2017 29.6.2017	1.7.17	
23	15	Chap 99	Sec 5	<b>9954</b>	99542	995423	General construction services of long-distance underground/ overland/ submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works	11/2017 29.6.2017	1.7.17	
24	17	Chap 99	Sec 5	<b>9954</b>	99542	995425	General construction services of mines and industrial plants	11/2017 29.6.2017	1.7.17	
25	20	Chap 99	Sec 5	<b>9954</b>	99542	995428	General construction services of other civil engineering works nowhere else classified	11/2017 29.6.2017	1.7.17	
26	19	Chap 99	Sec 5	<b>9954</b>	99542	995427	General construction services of outdoor sport and recreation facilities	11/2017 29.6.2017	1.7.17	
27	18	Chap 99	Sec 5	<b>9954</b>	99542	995426	General Construction services of Power Plants and its related infrastructure	11/2017 29.6.2017	1.7.17	



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28	55	Chap 99	Sec 5	<b>9954</b>	99547	995471	Glazing services	11/2017 29.6.2017	1.7.17	
29	48	Chap 99	Sec 5	<b>9954</b>	99546	995463	Heating, ventilation and air conditioning equipment installation services	11/2017 29.6.2017	1.7.17	
30	45	Chap 99	Sec 5	<b>9954</b>	99546	_	<b>Installation services</b>	11/2017 29.6.2017	1.7.17	
31	32	Chap 99	Sec 5	<b>9954</b>	99544	995443	Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)	11/2017 29.6.2017	1.7.17	
32	31	Chap 99	Sec 5	<b>9954</b>	99544	995442	Installation, assembly and erection services of other prefabricated structures and constructions	11/2017 29.6.2017	1.7.17	
33	30	Chap 99	Sec 5	<b>9954</b>	99544	995441	Installation, assembly and erection services of prefabricated buildings	11/2017 29.6.2017	1.7.17	
34	50	Chap 99	Sec 5	<b>9954</b>	99546	995465	Insulation services	11/2017 29.6.2017	1.7.17	
35	60	Chap 99	Sec 5	<b>9954</b>	99547	995476	Joinery and carpentry services	11/2017 29.6.2017	1.7.17	
36	51	Chap 99	Sec 5	<b>9954</b>	99546	995466	Lift and escalator installation services	11/2017 29.6.2017	1.7.17	
37	41	Chap 99	Sec 5	<b>9954</b>	99545	995456	Masonry services	11/2017 29.6.2017	1.7.17	
38	43	Chap 99	Sec 5	<b>9954</b>	99545	995458	Other special trade construction services nowhere else classified	11/2017 29.6.2017	1.7.17	
39	33	Chap 99	Sec 5	<b>9954</b>	99544	995444	Other assembly and erection services nowhere else classified	11/2017 29.6.2017	1.7.17	
40	62	Chap 99	Sec 5	<b>9954</b>	99547	995478	Other building completion and finishing services nowhere else classified	11/2017 29.6.2017	1.7.17	
41	59	Chap 99	Sec 5	<b>9954</b>	99547	995475	Other floor laying, wall covering and wall papering services	11/2017 29.6.2017	1.7.17	
42	52	Chap 99	Sec 5	<b>9954</b>	99546	995468	Other installation services nowhere else classified	11/2017 29.6.2017	1.7.17	
43	27	Chap 99	Sec 5	<b>9954</b>	99543	995435	Other site preparation services nowhere else classified	11/2017 29.6.2017	1.7.17	

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44	57	Chap 99	Sec 5	<b>9954</b>	99547	995473	Painting services	11/2017 29.6.2017	1.7.17	
45	36	Chap 99	Sec 5	<b>9954</b>	99545	995451	Pile driving and foundation services	11/2017 29.6.2017	1.7.17	
46	56	Chap 99	Sec 5	<b>9954</b>	99547	995472	Plastering services	11/2017 29.6.2017	1.7.17	
47	38	Chap 99	Sec 5	<b>9954</b>	99545	995453	Roofing and waterproofing services	11/2017 29.6.2017	1.7.17	
48	42	Chap 99	Sec 5	<b>9954</b>	99545	995457	Scaffolding services	11/2017 29.6.2017	1.7.17	
49	63	Chap 99	Sec 5	<b>9954</b>	99547	995479	Services involving repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above	11/2017 29.6.2017	1.7.17	
50	28	Chap 99	Sec 5	<b>9954</b>	99543	995439	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above	11/2017 29.6.2017	1.7.17	
51	34	Chap 99	Sec 5	<b>9954</b>	99544	995449	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above	11/2017 29.6.2017	1.7.17	
52	44	Chap 99	Sec 5	<b>9954</b>	99545	995459	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above	11/2017 29.6.2017	1.7.17	
53	53	Chap 99	Sec 5	<b>9954</b>	99546	995469	Services involving repair, alterations, additions, replacements, maintenance of the installations covered above	11/2017 29.6.2017	1.7.17	
54	11	Chap 99	Sec 5	<b>9954</b>	99541	995419	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above	11/2017 29.6.2017	1.7.17	
55	21	Chap 99	Sec 5	<b>9954</b>	99542	995429	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above	11/2017 29.6.2017	1.7.17	
56	24	Chap 99	Sec 5	<b>9954</b>	99543	995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling and	11/2017 29.6.2017	1.7.17	
57	22	Chap 99	Sec 5	<b>9954</b>	99543	_	<b>Site preparation services</b>	11/2017 29.6.2017	1.7.17	
58	35	Chap 99	Sec 5	<b>9954</b>	99545	_	<b>Special trade construction services</b>	11/2017 29.6.2017	1.7.17	
59	40	Chap 99	Sec 5	<b>9954</b>	99545	995455	Structural steel erection services	11/2017 29.6.2017	1.7.17	
60	47	Chap 99	Sec 5	<b>9954</b>	99546	995462	Water plumbing and drain laying services	11/2017 29.6.2017	1.7.17	

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61	26	Chap 99	Sec 5	<b>9954</b>	99543	995434	Water well drilling services and septic system installation services	11/2017 29.6.2017	1.7.17	
62	66	Chap 99	Sec 6	<b>9961</b>	99611	–	–	11/2017 29.6.2017	1.7.17	
63	65	Chap 99	Sec 6	<b>9961</b>	–	–	<b>Services in wholesale trade</b>	11/2017 29.6.2017	1.7.17	
64	67	Chap 99	Sec 6	<b>9961</b>	99611	996111	Services provided for a fee or commission or on contract basis on wholesale trade	11/2017 29.6.2017	1.7.17	
65	69	Chap 99	Sec 6	<b>9962</b>	99621	–	–	11/2017 29.6.2017	1.7.17	
66	68	Chap 99	Sec 6	<b>9962</b>	–	–	<b>Services in retail trade</b>	11/2017 29.6.2017	1.7.17	
67	70	Chap 99	Sec 6	<b>9962</b>	99621	996211	Services provided for a fee or commission or on contract basis on retail trade	11/2017 29.6.2017	1.7.17	
68	72	Chap 99	Sec 6	<b>9963</b>	99631	–	Accommodation services	11/2017 29.6.2017	1.7.17	
69	71	Chap 99	Sec 6	<b>9963</b>	–	–	<b>Accommodation, food and beverage services</b>	11/2017 29.6.2017	1.7.17	
70	74	Chap 99	Sec 6	<b>9963</b>	99631	996312	Camp site services	11/2017 29.6.2017	1.7.17	
71	84	Chap 99	Sec 6	<b>9963</b>	99633	996334	Catering Services in exhibition halls, events, marriage halls and other outdoor/indoor functions	11/2017 29.6.2017	1.7.17	
72	85	Chap 99	Sec 6	<b>9963</b>	99633	996335	Catering services in trains, flights and the like	11/2017 29.6.2017	1.7.17	
73	80	Chap 99	Sec 6	<b>9963</b>	99633	–	<b>Food, edible preparations, alcoholic and non-alcoholic beverages serving services</b>	11/2017 29.6.2017	1.7.17	

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74	79	Chap 99	Sec 6	<b>9963</b>	99632	996329	Other room or unit accommodation services nowhere else classified	11/2017 29.6.2017	1.7.17	
75	76	Chap 99	Sec 6	<b>9963</b>	99632	_	<b>Other accommodation services</b>	11/2017 29.6.2017	1.7.17	
76	87	Chap 99	Sec 6	<b>9963</b>	99633	996337	Other contract food services	11/2017 29.6.2017	1.7.17	
77	88	Chap 99	Sec 6	<b>9963</b>	99633	996339	Other food, edible preparations, alcoholic and non-alcoholic beverages serving services nowhere else classified	11/2017 29.6.2017	1.7.17	
78	86	Chap 99	Sec 6	<b>9963</b>	99633	996336	Preparation or supply services of food, edible preparations, alcoholic and non-alcoholic beverages to airlines and other transportation	11/2017 29.6.2017	1.7.17	
79	75	Chap 99	Sec 6	<b>9963</b>	99631	996313	Recreational and vacation camp services	11/2017 29.6.2017	1.7.17	
80	73	Chap 99	Sec 6	<b>9963</b>	99631	996311	Room or unit accommodation services provided by Hotels, Inn, Guest House, Club and the like	11/2017 29.6.2017	1.7.17	
81	78	Chap 99	Sec 6	<b>9963</b>	99632	996322	Room or unit accommodation services provided by Hostels, Camps, Paying Guest and the like	11/2017 29.6.2017	1.7.17	
82	77	Chap 99	Sec 6	<b>9963</b>	99632	996321	Room or unit accommodation services for students in student residences	11/2017 29.6.2017	1.7.17	
83	81	Chap 99	Sec 6	<b>9963</b>	99633	996331	Services provided by restaurants, cafes and similar eating facilities including takeaway services, room services and door delivery of food	11/2017 29.6.2017	1.7.17	
84	82	Chap 99	Sec 6	<b>9963</b>	99633	996332	Services provided by Hotels, Inn, Guest House, Club and the like including room services, takeaway services and door delivery of food	11/2017 29.6.2017	1.7.17	
85	83	Chap 99	Sec 6	<b>9963</b>	99633	996333	Services provided in canteen and other similar establishments	11/2017 29.6.2017	1.7.17	
86	100	Chap 99	Sec 6	<b>9964</b>	99642	996422	by bus, car, non-scheduled long distance bus and coach services, stage carriage and the like	11/2017 29.6.2017	1.7.17	
87	102	Chap 99	Sec 6	<b>9964</b>	99642	996424	Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships and the like	11/2017 29.6.2017	1.7.17	
88	103	Chap 99	Sec 6	<b>9964</b>	99642	996425	Domestic/ international scheduled air transport services of passengers	11/2017 29.6.2017	1.7.17	
89	104	Chap 99	Sec 6	<b>9964</b>	99642	996426	Domestic/ international non-scheduled air transport services of passengers	11/2017 29.6.2017	1.7.17	
90	91	Chap 99	Sec 6	<b>9964</b>	99641	996411	Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other	11/2017 29.6.2017	1.7.17	

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91	90	Chap 99	Sec 6	<b>9964</b>	99641	—	<b>Local transport and sightseeing transportation services of passengers</b>	11/2017 29.6.2017	1.7.17	
92	95	Chap 99	Sec 6	<b>9964</b>	99641	996415	Local water transport cruises and the like services of passenger by ferries, cruises and the like	11/2017 29.6.2017	1.7.17	
93	98	Chap 99	Sec 6	<b>9964</b>	99642	—	<b>Long-distance transport services of passengers</b>	11/2017 29.6.2017	1.7.17	
94	99	Chap 99	Sec 6	<b>9964</b>	99642	996421	Long-distance transport services of passengers through rail network by Long-distance transport services of passengers through roadrailways, metro and the like	11/2017 29.6.2017	1.7.17	
95	93	Chap 99	Sec 6	<b>9964</b>	99641	996413	Non-scheduled local bus and coach charter services	11/2017 29.6.2017	1.7.17	
96	97	Chap 99	Sec 6	<b>9964</b>	99641	996419	Other local transportation services of passengers nowhere else classified	11/2017 29.6.2017	1.7.17	
97	106	Chap 99	Sec 6	<b>9964</b>	99642	996429	Other long-distance transportation services of passengers nowhere else classified	11/2017 29.6.2017	1.7.17	
98	94	Chap 99	Sec 6	<b>9964</b>	99641	996414	Other land transportation services of passengers	11/2017 29.6.2017	1.7.17	
99	89	Chap 99	Sec 6	<b>9964</b>	—	—	<b>Passenger transport services</b>	11/2017 29.6.2017	1.7.17	
100	96	Chap 99	Sec 6	<b>9964</b>	99641	996416	Sightseeing transportation services by rail, land, water and air	11/2017 29.6.2017	1.7.17	
101	105	Chap 99	Sec 6	<b>9964</b>	99642	996427	Space transport services of passengers	11/2017 29.6.2017	1.7.17	
102	92	Chap 99	Sec 6	<b>9964</b>	99641	996412	Taxi services including radio taxi and other similar services	11/2017 29.6.2017	1.7.17	
103	101	Chap 99	Sec 6	<b>9964</b>	99642	996423	Taxi services including radio taxi and other similar services	11/2017 29.6.2017	1.7.17	

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104	116	Chap 99	Sec 6	<b>9965</b>	99653	–	<b>Air and space transport services of goods</b>	11/2017 29.6.2017	1.7.17	
105	117	Chap 99	Sec 6	<b>9965</b>	99653	996531	Air transport services of letters and parcels and other goods	11/2017 29.6.2017	1.7.17	
106	114	Chap 99	Sec 6	<b>9965</b>	99652	996521	Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships and the like	11/2017 29.6.2017	1.7.17	
107	107	Chap 99	Sec 6	<b>9965</b>	–	–	<b>Goods Transport Services</b>	11/2017 29.6.2017	1.7.17	
108	115	Chap 99	Sec 6	<b>9965</b>	99652	996522	Inland water transport services of goods by refrigerator vessels, tankers and other vessels	11/2017 29.6.2017	1.7.17	
109	108	Chap 99	Sec 6	<b>9965</b>	99651	–	<b>Land transport services of Goods</b>	11/2017 29.6.2017	1.7.17	
110	112	Chap 99	Sec 6	<b>9965</b>	99651	996519	Other land transport services of goods nowhere else classified	11/2017 29.6.2017	1.7.17	
111	110	Chap 99	Sec 6	<b>9965</b>	99651	996512	Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like	11/2017 29.6.2017	1.7.17	
112	109	Chap 99	Sec 6	<b>9965</b>	99651	996511	Road transport services of Goods including letters, parcels, live animals, household and office furniture, containers and the like by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles	11/2017 29.6.2017	1.7.17	
113	118	Chap 99	Sec 6	<b>9965</b>	99653	996532	Space transport services of freight	11/2017 29.6.2017	1.7.17	
114	111	Chap 99	Sec 6	<b>9965</b>	99651	996513	Transport services of petroleum and natural gas, water, sewerage and other goods via pipeline	11/2017 29.6.2017	1.7.17	
115	113	Chap 99	Sec 6	<b>9965</b>	99652	–	<b>Water transport services of goods</b>	11/2017 29.6.2017	1.7.17	
116	124	Chap 99	Sec 6	<b>9966</b>	99660	996609	Rental services of other transport vehicles nowhere else classified with or without operator	11/2017 29.6.2017	1.7.17	

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117	123	Chap 99	Sec 6	<b>9966</b>	99660	996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like with or without operator	11/2017 29.6.2017	1.7.17	
118	121	Chap 99	Sec 6	<b>9966</b>	99660	996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator	11/2017 29.6.2017	1.7.17	
119	119	Chap 99	Sec 6	<b>9966</b>	-	-	<b>Rental services of transport vehicles with or without operators</b>	11/2017 29.6.2017	1.7.17	
120	120	Chap 99	Sec 6	<b>9966</b>	99660	-	<b>Rental services of transport vehicles with or without operators</b>	11/2017 29.6.2017	1.7.17	
121	122	Chap 99	Sec 6	<b>9966</b>	99660	996602	Rental services of water vessels including passenger vessels, freight vessels and the like with or without operator	11/2017 29.6.2017	1.7.17	
122	151	Chap 99	Sec 6	<b>9967</b>	99676	996762	Air traffic control services	11/2017 29.6.2017	1.7.17	
123	150	Chap 99	Sec 6	<b>9967</b>	99676	996761	Airport operation services (excluding cargo handling)	11/2017 29.6.2017	1.7.17	
124	133	Chap 99	Sec 6	<b>9967</b>	99672	996722	Bulk liquid or gas storage services	11/2017 29.6.2017	1.7.17	
125	139	Chap 99	Sec 6	<b>9967</b>	99674	996741	Bus station services	11/2017 29.6.2017	1.7.17	
126	126	Chap 99	Sec 6	<b>9967</b>	99671	-	<b>Cargo handling services</b>	11/2017 29.6.2017	1.7.17	
127	129	Chap 99	Sec 6	<b>9967</b>	99671	996713	Clearing and forwarding services	11/2017 29.6.2017	1.7.17	
128	127	Chap 99	Sec 6	<b>9967</b>	99671	996711	Container handling services	11/2017 29.6.2017	1.7.17	
129	128	Chap 99	Sec 6	<b>9967</b>	99671	996712	Customs house agent services	11/2017 29.6.2017	1.7.17	
130	156	Chap 99	Sec 6	<b>9967</b>	99679	996792	Goods transport agency services for other modes of transport	11/2017 29.6.2017	1.7.17	
131	155	Chap 99	Sec 6	<b>9967</b>	99679	996791	Goods transport agency services for road transport	11/2017 29.6.2017	1.7.17	
132	140	Chap 99	Sec 6	<b>9967</b>	99674	996742	Operation services of national highways, state highways, expressways, roads and streets; bridges and tunnel operation services	11/2017 29.6.2017	1.7.17	
133	130	Chap 99	Sec 6	<b>9967</b>	99671	996719	Other cargo and baggage handling services	11/2017 29.6.2017	1.7.17	
134	157	Chap 99	Sec 6	<b>9967</b>	99679	996793	Other goods transport services	11/2017 29.6.2017	1.7.17	

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135	134	Chap 99	Sec 6	<b>9967</b>	99672	996729	Other storage and warehousing services	11/2017 29.6.2017	1.7.17	
136	152	Chap 99	Sec 6	<b>9967</b>	99676	996763	Other supporting services for air transport	11/2017 29.6.2017	1.7.17	
137	137	Chap 99	Sec 6	<b>9967</b>	99673	996739	Other supporting services for railway transport nowhere else classified	11/2017 29.6.2017	1.7.17	
138	143	Chap 99	Sec 6	<b>9967</b>	99674	996749	Other supporting services for road transport nowhere else classified	11/2017 29.6.2017	1.7.17	
139	148	Chap 99	Sec 6	<b>9967</b>	99675	996759	Other supporting services for water transport nowhere else classified	11/2017 29.6.2017	1.7.17	
140	154	Chap 99	Sec 6	<b>9967</b>	99679	_	<b>Other supporting transport services</b>	11/2017 29.6.2017	1.7.17	
141	158	Chap 99	Sec 6	<b>9967</b>	99679	996799	Other supporting transport services nowhere else classified	11/2017 29.6.2017	1.7.17	
142	141	Chap 99	Sec 6	<b>9967</b>	99674	996743	Parking lot services	11/2017 29.6.2017	1.7.17	
143	146	Chap 99	Sec 6	<b>9967</b>	99675	996752	Pilotage and berthing services	11/2017 29.6.2017	1.7.17	
144	145	Chap 99	Sec 6	<b>9967</b>	99675	996751	Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like	11/2017 29.6.2017	1.7.17	
145	136	Chap 99	Sec 6	<b>9967</b>	99673	996731	Railway pushing or towing services	11/2017 29.6.2017	1.7.17	
146	132	Chap 99	Sec 6	<b>9967</b>	99672	996721	Refrigerated storage services	11/2017 29.6.2017	1.7.17	
147	131	Chap 99	Sec 6	<b>9967</b>	99672	_	<b>Storage and warehousing services</b>	11/2017 29.6.2017	1.7.17	
148	149	Chap 99	Sec 6	<b>9967</b>	99676	_	<b>Supporting services for air or space transport</b>	11/2017 29.6.2017	1.7.17	
149	135	Chap 99	Sec 6	<b>9967</b>	99673	_	<b>Supporting services for railway transport</b>	11/2017 29.6.2017	1.7.17	
150	138	Chap 99	Sec 6	<b>9967</b>	99674	_	<b>Supporting services for road transport</b>	11/2017 29.6.2017	1.7.17	
151	153	Chap 99	Sec 6	<b>9967</b>	99676	996764	Supporting services for space transport	11/2017 29.6.2017	1.7.17	



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152	144	Chap 99	Sec 6	<b>9967</b>	99675	–	<b>Supporting services for water transport (coastal, transoceanic and inland waterways)</b>	11/2017 29.6.2017	1.7.17	
153	125	Chap 99	Sec 6	<b>9967</b>	–	–	<b>Supporting services in transport</b>	11/2017 29.6.2017	1.7.17	
154	142	Chap 99	Sec 6	<b>9967</b>	99674	996744	Towing services for commercial and private vehicles	11/2017 29.6.2017	1.7.17	
155	147	Chap 99	Sec 6	<b>9967</b>	99675	996753	Vessel salvage and refloating services	11/2017 29.6.2017	1.7.17	
156	162	Chap 99	Sec 6	<b>9968</b>	99681	996812	Courier services	11/2017 29.6.2017	1.7.17	
157	163	Chap 99	Sec 6	<b>9968</b>	99681	996813	Local delivery services	11/2017 29.6.2017	1.7.17	
158	164	Chap 99	Sec 6	<b>9968</b>	99681	996819	Other Delivery Services nowhere else classified	11/2017 29.6.2017	1.7.17	
159	159	Chap 99	Sec 6	<b>9968</b>	–	–	<b>Postal and courier services</b>	11/2017 29.6.2017	1.7.17	
160	160	Chap 99	Sec 6	<b>9968</b>	99681	–	<b>Postal and courier services</b>	11/2017 29.6.2017	1.7.17	
161	161	Chap 99	Sec 6	<b>9968</b>	99681	996811	Postal services including post office counter services, mail box rental services	11/2017 29.6.2017	1.7.17	
162	166	Chap 99	Sec 6	<b>9969</b>	99691	–	<b>Electricity and gas distribution services</b>	11/2017 29.6.2017	1.7.17	
163	168	Chap 99	Sec 6	<b>9969</b>	99691	996912	Electricity distribution services	11/2017 29.6.2017	1.7.17	
164	167	Chap 99	Sec 6	<b>9969</b>	99691	996911	Electricity transmission services	11/2017 29.6.2017	1.7.17	
165	165	Chap 99	Sec 6	<b>9969</b>	–	–	<b>Electricity, gas, water and other distribution services</b>	11/2017 29.6.2017	1.7.17	
166	169	Chap 99	Sec 6	<b>9969</b>	99691	996913	Gas distribution services	11/2017 29.6.2017	1.7.17	
167	173	Chap 99	Sec 6	<b>9969</b>	99692	996929	Other similar services	11/2017 29.6.2017	1.7.17	
168	172	Chap 99	Sec 6	<b>9969</b>	99692	996922	Services involving distribution of steam, hot water and air conditioning supply and the like	11/2017 29.6.2017	1.7.17	
169	170	Chap 99	Sec 6	<b>9969</b>	99692	–	<b>Water distribution and other services</b>	11/2017 29.6.2017	1.7.17	

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170	171	Chap 99	Sec 6	<b>9969</b>	99692	996921	Water distribution services	11/2017 29.6.2017	1.7.17	
171	187	Chap 99	Sec 7	<b>9971</b>	99713	997133	Accident and health insurance services	11/2017 29.6.2017	1.7.17	
172	195	Chap 99	Sec 7	<b>9971</b>	99714	997142	Accident and health reinsurance services	11/2017 29.6.2017	1.7.17	
173	214	Chap 99	Sec 7	<b>9971</b>	99716	997163	Actuarial services	11/2017 29.6.2017	1.7.17	
174	203	Chap 99	Sec 7	<b>9971</b>	99715	997152	Brokerage and related securities and commodities services including commodity exchange services	11/2017 29.6.2017	1.7.17	
175	177	Chap 99	Sec 7	<b>9971</b>	99711	997111	Central banking services	11/2017 29.6.2017	1.7.17	
176	179	Chap 99	Sec 7	<b>9971</b>	99711	997113	Credit-granting services including stand-by commitment, guarantees and securities	11/2017 29.6.2017	1.7.17	
177	178	Chap 99	Sec 7	<b>9971</b>	99711	997112	Deposit services	11/2017 29.6.2017	1.7.17	
178	175	Chap 99	Sec 7	<b>9971</b>	–	–	<b>Financial and related services</b>	11/2017 29.6.2017	1.7.17	
179	207	Chap 99	Sec 7	<b>9971</b>	99715	997156	Financial consultancy services	11/2017 29.6.2017	1.7.17	
180	180	Chap 99	Sec 7	<b>9971</b>	99711	997114	Financial leasing services	11/2017 29.6.2017	1.7.17	
181	176	Chap 99	Sec 7	<b>9971</b>	99711	–	<b>Financial services (except investment banking, insurance services and pension services)</b>	11/2017 29.6.2017	1.7.17	
182	209	Chap 99	Sec 7	<b>9971</b>	99715	997158	Financial transactions processing and clearing house services	11/2017 29.6.2017	1.7.17	
183	208	Chap 99	Sec 7	<b>9971</b>	99715	997157	Foreign exchange services	11/2017 29.6.2017	1.7.17	
184	190	Chap 99	Sec 7	<b>9971</b>	99713	997136	Freight insurance services and travel insurance services	11/2017 29.6.2017	1.7.17	
185	198	Chap 99	Sec 7	<b>9971</b>	99714	997145	Freight reinsurance services	11/2017 29.6.2017	1.7.17	
186	184	Chap 99	Sec 7	<b>9971</b>	99713	–	<b>Insurance and pension services (excluding reinsurance services)</b>	11/2017 29.6.2017	1.7.17	
187	213	Chap 99	Sec 7	<b>9971</b>	99716	997162	Insurance claims adjustment services	11/2017 29.6.2017	1.7.17	

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188	182	Chap 99	Sec 7	<b>9971</b>	99712	—	<b>Investment banking services</b>	11/2017 29.6.2017	1.7.17	
189	183	Chap 99	Sec 7	<b>9971</b>	99712	997120	Investment banking services	11/2017 29.6.2017	1.7.17	
190	186	Chap 99	Sec 7	<b>9971</b>	99713	997132	Life insurance services (excluding reinsurance services)	11/2017 29.6.2017	1.7.17	
191	194	Chap 99	Sec 7	<b>9971</b>	99714	997141	Life reinsurance services	11/2017 29.6.2017	1.7.17	
192	197	Chap 99	Sec 7	<b>9971</b>	99714	997144	Marine, aviation and other transport reinsurance services	11/2017 29.6.2017	1.7.17	
193	189	Chap 99	Sec 7	<b>9971</b>	99713	997135	Marine, aviation, and other transport insurance services	11/2017 29.6.2017	1.7.17	
194	188	Chap 99	Sec 7	<b>9971</b>	99713	997134	Motor vehicle insurance services	11/2017 29.6.2017	1.7.17	
195	196	Chap 99	Sec 7	<b>9971</b>	99714	997143	Motor vehicle reinsurance services	11/2017 29.6.2017	1.7.17	
196	192	Chap 99	Sec 7	<b>9971</b>	99713	997139	Other non-life insurance services (excluding reinsurance services)	11/2017 29.6.2017	1.7.17	
197	181	Chap 99	Sec 7	<b>9971</b>	99711	997119	Other financial services (except investment banking, insurance services and pension services)	11/2017 29.6.2017	1.7.17	
198	200	Chap 99	Sec 7	<b>9971</b>	99714	997149	Other non-life reinsurance services	11/2017 29.6.2017	1.7.17	
199	191	Chap 99	Sec 7	<b>9971</b>	99713	997137	Other property insurance services	11/2017 29.6.2017	1.7.17	
200	199	Chap 99	Sec 7	<b>9971</b>	99714	997146	Other property reinsurance services	11/2017 29.6.2017	1.7.17	
201	210	Chap 99	Sec 7	<b>9971</b>	99715	997159	Other services auxiliary to financial services	11/2017 29.6.2017	1.7.17	
202	216	Chap 99	Sec 7	<b>9971</b>	99716	997169	Other services auxiliary to insurance and pensions	11/2017 29.6.2017	1.7.17	
203	215	Chap 99	Sec 7	<b>9971</b>	99716	997164	Pension fund management services	11/2017 29.6.2017	1.7.17	
204	185	Chap 99	Sec 7	<b>9971</b>	99713	997131	pension services	11/2017 29.6.2017	1.7.17	
205	204	Chap 99	Sec 7	<b>9971</b>	99715	997153	Portfolio management services except pension funds	11/2017 29.6.2017	1.7.17	

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206	220	Chap 99	Sec 7	<b>9971</b>	_	_	<b>Real estate services</b>	11/2017 29.6.2017	1.7.17	
207	193	Chap 99	Sec 7	<b>9971</b>	99714	_	<b>Reinsurance services</b>	11/2017 29.6.2017	1.7.17	
208	201	Chap 99	Sec 7	<b>9971</b>	99715	_	<b>Services auxiliary to financial services (other than to insurance and pensions)</b>	11/2017 29.6.2017	1.7.17	
209	211	Chap 99	Sec 7	<b>9971</b>	99716	_	<b>Services auxiliary to insurance and pensions</b>	11/2017 29.6.2017	1.7.17	
210	212	Chap 99	Sec 7	<b>9971</b>	99716	997161	<b>Services auxiliary to insurance and pensions</b>	11/2017 29.6.2017	1.7.17	
211	218	Chap 99	Sec 7	<b>9971</b>	99717	997171	Services of holding equity of subsidiary companies	11/2017 29.6.2017	1.7.17	
212	217	Chap 99	Sec 7	<b>9971</b>	99717	_	<b>Services of holding financial assets</b>	11/2017 29.6.2017	1.7.17	
213	219	Chap 99	Sec 7	<b>9971</b>	99717	997172	Services of holding securities and other assets of trusts and funds and similar financial entities	11/2017 29.6.2017	1.7.17	
214	202	Chap 99	Sec 7	<b>9971</b>	99715	997151	Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services	11/2017 29.6.2017	1.7.17	
215	206	Chap 99	Sec 7	<b>9971</b>	99715	997155	Services related to the administration of financial markets	11/2017 29.6.2017	1.7.17	
216	205	Chap 99	Sec 7	<b>9971</b>	99715	997154	Trust and custody services	11/2017 29.6.2017	1.7.17	
217	229	Chap 99	Sec 7	<b>9972</b>	99722	997222	Building sales on a fee or commission basis or on contract basis	11/2017 29.6.2017	1.7.17	
218	230	Chap 99	Sec 7	<b>9972</b>	99722	997223	Land sales on a fee or commission basis or on contract basis	11/2017 29.6.2017	1.7.17	
219	228	Chap 99	Sec 7	<b>9972</b>	99722	997221	Property management services on a fee or commission basis or on contract basis	11/2017 29.6.2017	1.7.17	
220	231	Chap 99	Sec 7	<b>9972</b>	99722	997224	Real estate appraisal services on a fee or commission basis or on contract basis	11/2017 29.6.2017	1.7.17	
221	221	Chap 99	Sec 7	<b>9972</b>	99721	_	<b>Real estate services involving owned or leased property</b>	11/2017 29.6.2017	1.7.17	
222	227	Chap 99	Sec 7	<b>9972</b>	99722	_	<b>Real estate services on a fee or commission basis or on contract basis</b>	11/2017 29.6.2017	1.7.17	
223	223	Chap 99	Sec 7	<b>9972</b>	99721	997212	Rental or leasing services involving own or leased non- residential property	11/2017 29.6.2017	1.7.17	

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224	222	Chap 99	Sec 7	<b>9972</b>	99721	997211	Rental or leasing services involving own or leased residential property	11/2017 29.6.2017	1.7.17	
225	224	Chap 99	Sec 7	<b>9972</b>	99721	997213	Trade services of buildings	11/2017 29.6.2017	1.7.17	
226	225	Chap 99	Sec 7	<b>9972</b>	99721	997214	Trade services of time-share properties	11/2017 29.6.2017	1.7.17	
227	226	Chap 99	Sec 7	<b>9972</b>	99721	997215	Trade services of vacant and subdivided land	11/2017 29.6.2017	1.7.17	
228	238	Chap 99	Sec 7	<b>9973</b>	99731	997315	Leasing or rental services concerning computers with or without operators	11/2017 29.6.2017	1.7.17	
229	244	Chap 99	Sec 7	<b>9973</b>	99732	997323	Leasing or rental services concerning furniture and other household appliances	11/2017 29.6.2017	1.7.17	
230	245	Chap 99	Sec 7	<b>9973</b>	99732	997324	Leasing or rental services concerning pleasure and leisure equipment	11/2017 29.6.2017	1.7.17	
231	239	Chap 99	Sec 7	<b>9973</b>	99731	997316	Leasing or rental services concerning telecommunications equipment with or without operator	11/2017 29.6.2017	1.7.17	
232	235	Chap 99	Sec 7	<b>9973</b>	99731	997312	Leasing or rental services concerning agricultural machinery and equipment with or without operator	11/2017 29.6.2017	1.7.17	
233	236	Chap 99	Sec 7	<b>9973</b>	99731	997313	Leasing or rental services concerning construction machinery and equipment with or without operator	11/2017 29.6.2017	1.7.17	
234	248	Chap 99	Sec 7	<b>9973</b>	99732	997327	Leasing or rental services concerning do-it-yourself machinery and equipment	11/2017 29.6.2017	1.7.17	
235	246	Chap 99	Sec 7	<b>9973</b>	99732	997325	Leasing or rental services concerning household linen	11/2017 29.6.2017	1.7.17	
236	233	Chap 99	Sec 7	<b>9973</b>	99731	-	<b>Leasing or rental services concerning machinery and equipment with or without operator</b>	11/2017 29.6.2017	1.7.17	
237	237	Chap 99	Sec 7	<b>9973</b>	99731	997314	Leasing or rental services concerning office machinery and equipment (except computers) with or without operator	11/2017 29.6.2017	1.7.17	
238	241	Chap 99	Sec 7	<b>9973</b>	99732	-	<b>Leasing or rental services concerning other goods</b>	11/2017 29.6.2017	1.7.17	
239	249	Chap 99	Sec 7	<b>9973</b>	99732	997329	Leasing or rental services concerning other goods	11/2017 29.6.2017	1.7.17	
240	240	Chap 99	Sec 7	<b>9973</b>	99731	997319	Leasing or rental services concerning other machinery and equipments with or without operator	11/2017 29.6.2017	1.7.17	
241	242	Chap 99	Sec 7	<b>9973</b>	99732	997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and	11/2017 29.6.2017	1.7.17	

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242	247	Chap 99	Sec 7	<b>9973</b>	99732	997326	Leasing or rental services concerning textiles, clothing and footwear	11/2017 29.6.2017	1.7.17	
243	234	Chap 99	Sec 7	<b>9973</b>	99731	997311	Leasing or rental services concerning transport equipments including containers, with or without operator	11/2017 29.6.2017	1.7.17	
244	243	Chap 99	Sec 7	<b>9973</b>	99732	997322	Leasing or rental services concerning video tapes and disks (home entertainment equipment )	11/2017 29.6.2017	1.7.17	
245	232	Chap 99	Sec 7	<b>9973</b>	-	-	<b>Leasing or rental services with or without operator</b>	11/2017 29.6.2017	1.7.17	
246	250	Chap 99	Sec 7	<b>9973</b>	99733	-	<b>Licensing services for the right to use intellectual property and similar products</b>	11/2017 29.6.2017	1.7.17	
247	259	Chap 99	Sec 7	<b>9973</b>	99733	997339	Licensing services for the right to use other intellectual property products and other resources nowhere else classified	11/2017 29.6.2017	1.7.17	
248	256	Chap 99	Sec 7	<b>9973</b>	99733	997336	Licensing services for the right to use trademarks and franchises	11/2017 29.6.2017	1.7.17	
249	258	Chap 99	Sec 7	<b>9973</b>	99733	997338	Licensing services for right to use other natural resources including telecommunication spectrum	11/2017 29.6.2017	1.7.17	
250	252	Chap 99	Sec 7	<b>9973</b>	99733	997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like	11/2017 29.6.2017	1.7.17	
251	254	Chap 99	Sec 7	<b>9973</b>	99733	997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals	11/2017 29.6.2017	1.7.17	
252	253	Chap 99	Sec 7	<b>9973</b>	99733	997333	Licensing services for the right to reproduce original art works	11/2017 29.6.2017	1.7.17	
253	251	Chap 99	Sec 7	<b>9973</b>	99733	997331	Licensing services for the right to use computer software and databases	11/2017 29.6.2017	1.7.17	
254	257	Chap 99	Sec 7	<b>9973</b>	99733	997337	Licensing services for the right to use minerals including its exploration and evaluation	11/2017 29.6.2017	1.7.17	
255	255	Chap 99	Sec 7	<b>9973</b>	99733	997335	Licensing services for the right to use research and development products	11/2017 29.6.2017	1.7.17	
256	271	Chap 99	Sec 8	<b>9981</b>	99813	998130	Interdisciplinary research and experimental development services	11/2017 29.6.2017	1.7.17	
257	270	Chap 99	Sec 8	<b>9981</b>	99813	-	<b>Interdisciplinary research services</b>	11/2017 29.6.2017	1.7.17	
258	276	Chap 99	Sec 8	<b>9981</b>	99814	998144	Research and development originals in computer related sciences	11/2017 29.6.2017	1.7.17	
259	268	Chap 99	Sec 8	<b>9981</b>	99812	998121	Research and experimental development services in social sciences	11/2017 29.6.2017	1.7.17	

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260	272	Chap 99	Sec 8	<b>9981</b>	99814	_	Research and development originals	11/2017 29.6.2017	1.7.17	
261	274	Chap 99	Sec 8	<b>9981</b>	99814	998142	Research and development originals in agriculture	11/2017 29.6.2017	1.7.17	
262	275	Chap 99	Sec 8	<b>9981</b>	99814	998143	Research and development originals in biotechnology	11/2017 29.6.2017	1.7.17	
263	277	Chap 99	Sec 8	<b>9981</b>	99814	998145	Research and development originals in other fields nowhere else classified	11/2017 29.6.2017	1.7.17	
264	273	Chap 99	Sec 8	<b>9981</b>	99814	998141	Research and development originals in pharmaceuticals	11/2017 29.6.2017	1.7.17	
265	261	Chap 99	Sec 8	<b>9981</b>	_	_	<b>Research and development services</b>	11/2017 29.6.2017	1.7.17	
266	266	Chap 99	Sec 8	<b>9981</b>	99811	998114	Research and experimental development services in agricultural sciences	11/2017 29.6.2017	1.7.17	
267	264	Chap 99	Sec 8	<b>9981</b>	99811	998112	Research and experimental development services in engineering and technology	11/2017 29.6.2017	1.7.17	
268	269	Chap 99	Sec 8	<b>9981</b>	99812	998122	Research and experimental development services in humanities	11/2017 29.6.2017	1.7.17	
269	265	Chap 99	Sec 8	<b>9981</b>	99811	998113	Research and experimental development services in medical sciences and pharmacy	11/2017 29.6.2017	1.7.17	
270	263	Chap 99	Sec 8	<b>9981</b>	99811	998111	Research and experimental development services in natural sciences	11/2017 29.6.2017	1.7.17	
271	262	Chap 99	Sec 8	<b>9981</b>	99811	_	Research and experimental development services in natural sciences and engineering	11/2017 29.6.2017	1.7.17	
272	267	Chap 99	Sec 8	<b>9981</b>	99812	_	<b>Research and experimental development services in social sciences and humanities</b>	11/2017 29.6.2017	1.7.17	
273	288	Chap 99	Sec 8	<b>9982</b>	99822	998222	Accounting and bookkeeping services	11/2017 29.6.2017	1.7.17	
274	286	Chap 99	Sec 8	<b>9982</b>	99822	_	<b>Accounting, auditing and bookkeeping services</b>	11/2017 29.6.2017	1.7.17	
275	284	Chap 99	Sec 8	<b>9982</b>	99821	998215	Arbitration and conciliation services	11/2017 29.6.2017	1.7.17	
276	292	Chap 99	Sec 8	<b>9982</b>	99823	998231	Corporate tax consulting and preparation services	11/2017 29.6.2017	1.7.17	
277	287	Chap 99	Sec 8	<b>9982</b>	99822	998221	Financial auditing services	11/2017 29.6.2017	1.7.17	

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278	293	Chap 99	Sec 8	<b>9982</b>	99823	998232	Individual tax preparation and planning services	11/2017 29.6.2017	1.7.17	
279	294	Chap 99	Sec 8	<b>9982</b>	99824	_	<b>Insolvency and receivership services</b>	11/2017 29.6.2017	1.7.17	
280	295	Chap 99	Sec 8	<b>9982</b>	99824	998240	Insolvency and receivership services	11/2017 29.6.2017	1.7.17	
281	283	Chap 99	Sec 8	<b>9982</b>	99821	998214	Legal documentation and certification services concerning other documents	11/2017 29.6.2017	1.7.17	
282	282	Chap 99	Sec 8	<b>9982</b>	99821	998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights	11/2017 29.6.2017	1.7.17	
283	280	Chap 99	Sec 8	<b>9982</b>	99821	998211	Legal advisory and representation services concerning criminal law	11/2017 29.6.2017	1.7.17	
284	281	Chap 99	Sec 8	<b>9982</b>	99821	998212	Legal advisory and representation services concerning other fields of law	11/2017 29.6.2017	1.7.17	
285	278	Chap 99	Sec 8	<b>9982</b>	_	_	<b>Legal and accounting services</b>	11/2017 29.6.2017	1.7.17	
286	279	Chap 99	Sec 8	<b>9982</b>	99821	_	<b>Legal services</b>	11/2017 29.6.2017	1.7.17	
287	285	Chap 99	Sec 8	<b>9982</b>	99821	998216	Other legal services nowhere else classified	11/2017 29.6.2017	1.7.17	
288	290	Chap 99	Sec 8	<b>9982</b>	99822	998224	Other similar services nowhere else classified	11/2017 29.6.2017	1.7.17	
289	289	Chap 99	Sec 8	<b>9982</b>	99822	998223	Payroll services	11/2017 29.6.2017	1.7.17	
290	291	Chap 99	Sec 8	<b>9982</b>	99823	_	<b>Tax consultancy and preparation services</b>	11/2017 29.6.2017	1.7.17	
291	321	Chap 99	Sec 8	<b>9983</b>	99833	998337	(hazardous and non-hazardous), for water, sewerage and drainage projects	11/2017 29.6.2017	1.7.17	
292	350	Chap 99	Sec 8	<b>9983</b>	99838	998382	Advertising and related photography services	11/2017 29.6.2017	1.7.17	
293	339	Chap 99	Sec 8	<b>9983</b>	99836	998361	Advertising Services	11/2017 29.6.2017	1.7.17	
294	338	Chap 99	Sec 8	<b>9983</b>	99836	_	<b>Advertising services and provision of advertising space or time</b>	11/2017 29.6.2017	1.7.17	
295	306	Chap 99	Sec 8	<b>9983</b>	99832	998321	Architectural advisory services	11/2017 29.6.2017	1.7.17	



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296	308	Chap 99	Sec 8	<b>9983</b>	99832	998323	Architectural services for non-residential building projects	11/2017 29.6.2017	1.7.17	
297	307	Chap 99	Sec 8	<b>9983</b>	99832	998322	Architectural services for residential building projects	11/2017 29.6.2017	1.7.17	
298	305	Chap 99	Sec 8	<b>9983</b>	99832	–	<b>Architectural services, urban and land planning and landscape architectural services</b>	11/2017 29.6.2017	1.7.17	
299	299	Chap 99	Sec 8	<b>9983</b>	99831	998312	Business consulting services including public relations services	11/2017 29.6.2017	1.7.17	
300	332	Chap 99	Sec 8	<b>9983</b>	99834	998348	Certification and authentication of works of art	11/2017 29.6.2017	1.7.17	
301	331	Chap 99	Sec 8	<b>9983</b>	99834	998347	Certification of ships, aircraft, dams, and the like	11/2017 29.6.2017	1.7.17	
302	358	Chap 99	Sec 8	<b>9983</b>	99839	998392	Design originals	11/2017 29.6.2017	1.7.17	
303	315	Chap 99	Sec 8	<b>9983</b>	99833	998331	Engineering advisory services	11/2017 29.6.2017	1.7.17	
304	314	Chap 99	Sec 8	<b>9983</b>	99833	–	<b>Engineering services</b>	11/2017 29.6.2017	1.7.17	
305	316	Chap 99	Sec 8	<b>9983</b>	99833	998332	Engineering services for building projects	11/2017 29.6.2017	1.7.17	
306	317	Chap 99	Sec 8	<b>9983</b>	99833	998333	Engineering services for industrial and manufacturing projects	11/2017 29.6.2017	1.7.17	
307	322	Chap 99	Sec 8	<b>9983</b>	99833	998338	Engineering services for other projects nowhere else classified	11/2017 29.6.2017	1.7.17	
308	319	Chap 99	Sec 8	<b>9983</b>	99833	998335	Engineering services for power projects	11/2017 29.6.2017	1.7.17	
309	320	Chap 99	Sec 8	<b>9983</b>	99833	998336	Engineering services for telecommunications and broadcasting projects Engineering services for waste management projects	11/2017 29.6.2017	1.7.17	
310	318	Chap 99	Sec 8	<b>9983</b>	99833	998334	Engineering services for transportation projects	11/2017 29.6.2017	1.7.17	

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311	351	Chap 99	Sec 8	<b>9983</b>	99838	998383	Event photography and event videography services	11/2017 29.6.2017	1.7.17	
312	325	Chap 99	Sec 8	<b>9983</b>	99834	998341	Geological and geophysical consulting services	11/2017 29.6.2017	1.7.17	
313	309	Chap 99	Sec 8	<b>9983</b>	99832	998324	Historical restoration architectural services	11/2017 29.6.2017	1.7.17	
314	302	Chap 99	Sec 8	<b>9983</b>	99831	998315	Hosting and information technology infrastructure provisioning services	11/2017 29.6.2017	1.7.17	
315	300	Chap 99	Sec 8	<b>9983</b>	99831	998313	Information technology consulting and support services	11/2017 29.6.2017	1.7.17	
316	301	Chap 99	Sec 8	<b>9983</b>	99831	998314	Information technology design and development services	11/2017 29.6.2017	1.7.17	
317	303	Chap 99	Sec 8	<b>9983</b>	99831	998316	Information technology infrastructure and network management services	11/2017 29.6.2017	1.7.17	
318	313	Chap 99	Sec 8	<b>9983</b>	99832	998328	Landscape architectural services and advisory services	11/2017 29.6.2017	1.7.17	
319	298	Chap 99	Sec 8	<b>9983</b>	99831	998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management	11/2017 29.6.2017	1.7.17	
320	297	Chap 99	Sec 8	<b>9983</b>	99831	–	<b>Management consulting and management services; information technology services</b>	11/2017 29.6.2017	1.7.17	
321	345	Chap 99	Sec 8	<b>9983</b>	99837	–	<b>Market research and public opinion polling services</b>	11/2017 29.6.2017	1.7.17	
322	346	Chap 99	Sec 8	<b>9983</b>	99837	998371	Market research services	11/2017 29.6.2017	1.7.17	
323	327	Chap 99	Sec 8	<b>9983</b>	99834	998343	Mineral exploration and evaluation	11/2017 29.6.2017	1.7.17	
324	360	Chap 99	Sec 8	<b>9983</b>	99839	998394	Original compilations of facts or information	11/2017 29.6.2017	1.7.17	
325	355	Chap 99	Sec 8	<b>9983</b>	99838	998387	Other photography and videography and their processing services nowhere else classified	11/2017 29.6.2017	1.7.17	
326	304	Chap 99	Sec 8	<b>9983</b>	99831	998319	Other information technology services nowhere else classified	11/2017 29.6.2017	1.7.17	
327	296	Chap 99	Sec 8	<b>9983</b>	–	–	<b>Other professional, technical and business services</b>	11/2017 29.6.2017	1.7.17	

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328	356	Chap 99	Sec 8	<b>9983</b>	99839	_	<b>Other professional, technical and business services</b>	11/2017 29.6.2017	1.7.17	
329	364	Chap 99	Sec 8	<b>9983</b>	99839	998399	Other professional, technical and business services nowhere else classified	11/2017 29.6.2017	1.7.17	
330	333	Chap 99	Sec 8	<b>9983</b>	99834	998349	Other technical and scientific services nowhere else classified	11/2017 29.6.2017	1.7.17	
331	337	Chap 99	Sec 8	<b>9983</b>	99835	998359	Other veterinary services nowhere else classified	11/2017 29.6.2017	1.7.17	
332	354	Chap 99	Sec 8	<b>9983</b>	99838	998386	Photographic and videographic processing services	11/2017 29.6.2017	1.7.17	
333	348	Chap 99	Sec 8	<b>9983</b>	99838	_	<b>Photography and videography and their processing services</b>	11/2017 29.6.2017	1.7.17	
334	349	Chap 99	Sec 8	<b>9983</b>	99838	998381	Portrait photography services	11/2017 29.6.2017	1.7.17	
335	323	Chap 99	Sec 8	<b>9983</b>	99833	998339	Project management services for construction projects	11/2017 29.6.2017	1.7.17	
336	312	Chap 99	Sec 8	<b>9983</b>	99832	998327	Project site master planning services	11/2017 29.6.2017	1.7.17	
337	347	Chap 99	Sec 8	<b>9983</b>	99837	998372	Public opinion polling services	11/2017 29.6.2017	1.7.17	
338	340	Chap 99	Sec 8	<b>9983</b>	99836	998362	Purchase or sale of advertising space or time, on commission	11/2017 29.6.2017	1.7.17	
339	353	Chap 99	Sec 8	<b>9983</b>	99838	998385	Restoration and retouching services of photography	11/2017 29.6.2017	1.7.17	
340	311	Chap 99	Sec 8	<b>9983</b>	99832	998326	Rural land planning services	11/2017 29.6.2017	1.7.17	
341	341	Chap 99	Sec 8	<b>9983</b>	99836	998363	Sale of advertising space in print media (except on commission)	11/2017 29.6.2017	1.7.17	
342	343	Chap 99	Sec 8	<b>9983</b>	99836	998365	Sale of internet advertising space	11/2017 29.6.2017	1.7.17	
343	344	Chap 99	Sec 8	<b>9983</b>	99836	998366	Sale of other advertising space or time (except on commission)	11/2017 29.6.2017	1.7.17	
344	342	Chap 99	Sec 8	<b>9983</b>	99836	998364	Sale of television and radio advertising time	11/2017 29.6.2017	1.7.17	
345	324	Chap 99	Sec 8	<b>9983</b>	99834	_	<b>Scientific and other technical services</b>	11/2017 29.6.2017	1.7.17	

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346	359	Chap 99	Sec 8	<b>9983</b>	99839	998393	Scientific and technical consulting services	11/2017 29.6.2017	1.7.17	
347	357	Chap 99	Sec 8	<b>9983</b>	99839	998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services	11/2017 29.6.2017	1.7.17	
348	352	Chap 99	Sec 8	<b>9983</b>	99838	998384	Specialty photography services	11/2017 29.6.2017	1.7.17	
349	363	Chap 99	Sec 8	<b>9983</b>	99839	998397	Sponsorship services and brand promotion services	11/2017 29.6.2017	1.7.17	
350	326	Chap 99	Sec 8	<b>9983</b>	99834	998342	Subsurface surveying services	11/2017 29.6.2017	1.7.17	
351	328	Chap 99	Sec 8	<b>9983</b>	99834	998344	Surface surveying and map-making services	11/2017 29.6.2017	1.7.17	
352	330	Chap 99	Sec 8	<b>9983</b>	99834	998346	Technical testing and analysis services	11/2017 29.6.2017	1.7.17	
353	362	Chap 99	Sec 8	<b>9983</b>	99839	998396	Trademarks and franchises	11/2017 29.6.2017	1.7.17	
354	361	Chap 99	Sec 8	<b>9983</b>	99839	998395	Translation and interpretation services	11/2017 29.6.2017	1.7.17	
355	310	Chap 99	Sec 8	<b>9983</b>	99832	998325	Urban planning services	11/2017 29.6.2017	1.7.17	
356	334	Chap 99	Sec 8	<b>9983</b>	99835	_	<b>Veterinary services</b>	11/2017 29.6.2017	1.7.17	
357	336	Chap 99	Sec 8	<b>9983</b>	99835	998352	Veterinary services for livestock	11/2017 29.6.2017	1.7.17	
358	335	Chap 99	Sec 8	<b>9983</b>	99835	998351	Veterinary services for pet animals	11/2017 29.6.2017	1.7.17	
359	329	Chap 99	Sec 8	<b>9983</b>	99834	998345	Weather forecasting and meteorological services	11/2017 29.6.2017	1.7.17	
360	377	Chap 99	Sec 8	<b>9984</b>	99842	998424	Audio conferencing and video conferencing over the internet	11/2017 29.6.2017	1.7.17	
361	398	Chap 99	Sec 8	<b>9984</b>	99846	998465	Broadcasting services	11/2017 29.6.2017	1.7.17	
362	393	Chap 99	Sec 8	<b>9984</b>	99846	_	<b>Broadcasting, programming and programme distribution services</b>	11/2017 29.6.2017	1.7.17	
363	367	Chap 99	Sec 8	<b>9984</b>	99841	998411	Carrier services	11/2017 29.6.2017	1.7.17	

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364	371	Chap 99	Sec 8	<b>9984</b>	99841	998415	Data transmission services	11/2017 29.6.2017	1.7.17	
365	376	Chap 99	Sec 8	<b>9984</b>	99842	998423	Fax, telephony over the internet	11/2017 29.6.2017	1.7.17	
366	368	Chap 99	Sec 8	<b>9984</b>	99841	998412	Fixed telephony services	11/2017 29.6.2017	1.7.17	
367	399	Chap 99	Sec 8	<b>9984</b>	99846	998466	Home programme distribution services	11/2017 29.6.2017	1.7.17	
368	375	Chap 99	Sec 8	<b>9984</b>	99842	998422	Internet access services in wired and wireless mode	11/2017 29.6.2017	1.7.17	
369	374	Chap 99	Sec 8	<b>9984</b>	99842	998421	Internet backbone services	11/2017 29.6.2017	1.7.17	
370	373	Chap 99	Sec 8	<b>9984</b>	99842	_	<b>Internet telecommunications services</b>	11/2017 29.6.2017	1.7.17	
371	389	Chap 99	Sec 8	<b>9984</b>	99845	_	<b>Library and archive services</b>	11/2017 29.6.2017	1.7.17	
372	390	Chap 99	Sec 8	<b>9984</b>	99845	998451	Library services	11/2017 29.6.2017	1.7.17	
373	369	Chap 99	Sec 8	<b>9984</b>	99841	998413	Mobile telecommunications services	11/2017 29.6.2017	1.7.17	
374	385	Chap 99	Sec 8	<b>9984</b>	99844	_	<b>News agency services</b>	11/2017 29.6.2017	1.7.17	
375	388	Chap 99	Sec 8	<b>9984</b>	99844	998443	News agency services to audiovisual media	11/2017 29.6.2017	1.7.17	
376	386	Chap 99	Sec 8	<b>9984</b>	99844	998441	News agency services to newspapers and periodicals	11/2017 29.6.2017	1.7.17	
377	380	Chap 99	Sec 8	<b>9984</b>	99843	998431	On-line text based information such as online books, newspapers, periodicals, directories and the like	11/2017 29.6.2017	1.7.17	
378	381	Chap 99	Sec 8	<b>9984</b>	99843	998432	On-line audio content	11/2017 29.6.2017	1.7.17	
379	379	Chap 99	Sec 8	<b>9984</b>	99843	_	<b>On-line content services</b>	11/2017 29.6.2017	1.7.17	
380	382	Chap 99	Sec 8	<b>9984</b>	99843	998433	On-line video content	11/2017 29.6.2017	1.7.17	
381	392	Chap 99	Sec 8	<b>9984</b>	99845	998453	Operation services of historical archives including digital archives	11/2017 29.6.2017	1.7.17	

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382	391	Chap 99	Sec 8	<b>9984</b>	99845	998452	Operation services of public archives including digital archives	11/2017 29.6.2017	1.7.17	
383	378	Chap 99	Sec 8	<b>9984</b>	99842	998429	Other internet telecommunications services nowhere else classified	11/2017 29.6.2017	1.7.17	
384	384	Chap 99	Sec 8	<b>9984</b>	99843	998439	Other on-line contents nowhere else classified	11/2017 29.6.2017	1.7.17	
385	372	Chap 99	Sec 8	<b>9984</b>	99841	998419	Other telecommunications services including fax services, telex services nowhere else classified	11/2017 29.6.2017	1.7.17	
386	370	Chap 99	Sec 8	<b>9984</b>	99841	998414	Private network services	11/2017 29.6.2017	1.7.17	
387	394	Chap 99	Sec 8	<b>9984</b>	99846	998461	Radio broadcast originals	11/2017 29.6.2017	1.7.17	
388	396	Chap 99	Sec 8	<b>9984</b>	99846	998463	Radio channel programmes	11/2017 29.6.2017	1.7.17	
389	387	Chap 99	Sec 8	<b>9984</b>	99844	998442	Services of independent journalists and press photographers	11/2017 29.6.2017	1.7.17	
390	383	Chap 99	Sec 8	<b>9984</b>	99843	998434	Software downloads	11/2017 29.6.2017	1.7.17	
391	365	Chap 99	Sec 8	<b>9984</b>	_	_	<b>Telecommunications, broadcasting and information supply services</b>	11/2017 29.6.2017	1.7.17	
392	366	Chap 99	Sec 8	<b>9984</b>	99841	_	<b>Telephony and other telecommunications services</b>	11/2017 29.6.2017	1.7.17	
393	395	Chap 99	Sec 8	<b>9984</b>	99846	998462	Television broadcast originals	11/2017 29.6.2017	1.7.17	
394	397	Chap 99	Sec 8	<b>9984</b>	99846	998464	Television channel programmes	11/2017 29.6.2017	1.7.17	
395	414	Chap 99	Sec 8	<b>9985</b>	99852	998524	Armoured car services	11/2017 29.6.2017	1.7.17	
396	428	Chap 99	Sec 8	<b>9985</b>	99853	998538	Cleaning of transportation equipment	11/2017 29.6.2017	1.7.17	
397	420	Chap 99	Sec 8	<b>9985</b>	99853	_	<b>Cleaning services</b>	11/2017 29.6.2017	1.7.17	
398	408	Chap 99	Sec 8	<b>9985</b>	99851	998517	Co-employment staffing services	11/2017 29.6.2017	1.7.17	
399	433	Chap 99	Sec 8	<b>9985</b>	99854	998542	Coin and currency packing services	11/2017 29.6.2017	1.7.17	

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400	446	Chap 99	Sec 8	<b>9985</b>	99859	998592	Collection agency services	11/2017 29.6.2017	1.7.17	
401	448	Chap 99	Sec 8	<b>9985</b>	99859	998594	Combined office administrative services	11/2017 29.6.2017	1.7.17	
402	404	Chap 99	Sec 8	<b>9985</b>	99851	998513	Contract staffing services	11/2017 29.6.2017	1.7.17	
403	445	Chap 99	Sec 8	<b>9985</b>	99859	998591	Credit reporting and rating services	11/2017 29.6.2017	1.7.17	
404	421	Chap 99	Sec 8	<b>9985</b>	99853	998531	Disinfecting and exterminating services	11/2017 29.6.2017	1.7.17	
405	401	Chap 99	Sec 8	<b>9985</b>	99851	-	<b>Employment services including personnel search, referral service and labour supply service</b>	11/2017 29.6.2017	1.7.17	
406	450	Chap 99	Sec 8	<b>9985</b>	99859	998596	Events, exhibitions, conventions and trade shows organisation and assistance services	11/2017 29.6.2017	1.7.17	
407	402	Chap 99	Sec 8	<b>9985</b>	99851	998511	Executive or retained personnel search services	11/2017 29.6.2017	1.7.17	
408	427	Chap 99	Sec 8	<b>9985</b>	99853	998537	Exterior cleaning of buildings of all types	11/2017 29.6.2017	1.7.17	
409	418	Chap 99	Sec 8	<b>9985</b>	99852	998528	Fingerprinting services	11/2017 29.6.2017	1.7.17	
410	426	Chap 99	Sec 8	<b>9985</b>	99853	998536	Furnace and chimney cleaning services	11/2017 29.6.2017	1.7.17	
411	423	Chap 99	Sec 8	<b>9985</b>	99853	998533	General cleaning services	11/2017 29.6.2017	1.7.17	
412	415	Chap 99	Sec 8	<b>9985</b>	99852	998525	Guard services	11/2017 29.6.2017	1.7.17	
413	410	Chap 99	Sec 8	<b>9985</b>	99852	-	<b>Investigation and security services</b>	11/2017 29.6.2017	1.7.17	
414	411	Chap 99	Sec 8	<b>9985</b>	99852	998521	Investigation services	11/2017 29.6.2017	1.7.17	
415	451	Chap 99	Sec 8	<b>9985</b>	99859	998597	Landscape care and maintenance services	11/2017 29.6.2017	1.7.17	
416	406	Chap 99	Sec 8	<b>9985</b>	99851	998515	Long-term staffing (pay rolling) services	11/2017 29.6.2017	1.7.17	
417	429	Chap 99	Sec 8	<b>9985</b>	99853	998539	Other cleaning services nowhere else classified	11/2017 29.6.2017	1.7.17	

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418	409	Chap 99	Sec 8	<b>9985</b>	99851	998519	Other employment and labour supply services nowhere else classified	11/2017 29.6.2017	1.7.17	
419	452	Chap 99	Sec 8	<b>9985</b>	99859	998598	Other information services nowhere else classified	11/2017 29.6.2017	1.7.17	
420	434	Chap 99	Sec 8	<b>9985</b>	99854	998549	Other packaging services nowhere else classified	11/2017 29.6.2017	1.7.17	
421	419	Chap 99	Sec 8	<b>9985</b>	99852	998529	Other security services nowhere else classified	11/2017 29.6.2017	1.7.17	
422	444	Chap 99	Sec 8	<b>9985</b>	99859	_	<b>Other support services</b>	11/2017 29.6.2017	1.7.17	
423	453	Chap 99	Sec 8	<b>9985</b>	99859	998599	Other support services nowhere else classified	11/2017 29.6.2017	1.7.17	
424	443	Chap 99	Sec 8	<b>9985</b>	99855	998559	Other travel arrangement and related services nowhere else classified	11/2017 29.6.2017	1.7.17	
425	430	Chap 99	Sec 8	<b>9985</b>	99854	_	<b>Packaging services</b>	11/2017 29.6.2017	1.7.17	
426	431	Chap 99	Sec 8	<b>9985</b>	99854	998540	Packaging services of goods for others	11/2017 29.6.2017	1.7.17	
427	432	Chap 99	Sec 8	<b>9985</b>	99854	998541	Parcel packing and gift wrapping	11/2017 29.6.2017	1.7.17	
428	403	Chap 99	Sec 8	<b>9985</b>	99851	998512	Permanent placement services, other than executive search services	11/2017 29.6.2017	1.7.17	
429	417	Chap 99	Sec 8	<b>9985</b>	99852	998527	Polygraph services	11/2017 29.6.2017	1.7.17	
430	437	Chap 99	Sec 8	<b>9985</b>	99855	998552	Reservation services for accommodation, cruises and package tours	11/2017 29.6.2017	1.7.17	
431	438	Chap 99	Sec 8	<b>9985</b>	99855	998553	Reservation services for convention centres, congress centres and exhibition halls	11/2017 29.6.2017	1.7.17	
432	439	Chap 99	Sec 8	<b>9985</b>	99855	998554	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services	11/2017 29.6.2017	1.7.17	



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433	436	Chap 99	Sec 8	<b>9985</b>	99855	998551	Reservation services for transportation	11/2017 29.6.2017	1.7.17	
434	412	Chap 99	Sec 8	<b>9985</b>	99852	998522	Security consulting services	11/2017 29.6.2017	1.7.17	
435	413	Chap 99	Sec 8	<b>9985</b>	99852	998523	Security systems services	11/2017 29.6.2017	1.7.17	
436	424	Chap 99	Sec 8	<b>9985</b>	99853	998534	Specialised cleaning services for reservoirs and tanks	11/2017 29.6.2017	1.7.17	
437	449	Chap 99	Sec 8	<b>9985</b>	99859	998595	Specialised office support services such as duplicating services, mailing services, document preparation and the like	11/2017 29.6.2017	1.7.17	
438	425	Chap 99	Sec 8	<b>9985</b>	99853	998535	Sterilisation of objects or premises (operating rooms)	11/2017 29.6.2017	1.7.17	
439	400	Chap 99	Sec 8	<b>9985</b>	-	-	<b>Support services</b>	11/2017 29.6.2017	1.7.17	
440	447	Chap 99	Sec 8	<b>9985</b>	99859	998593	Telephone-based support services	11/2017 29.6.2017	1.7.17	
441	405	Chap 99	Sec 8	<b>9985</b>	99851	998514	Temporary staffing services	11/2017 29.6.2017	1.7.17	
442	407	Chap 99	Sec 8	<b>9985</b>	99851	998516	Temporary staffing-to-permanent placement services	11/2017 29.6.2017	1.7.17	
443	440	Chap 99	Sec 8	<b>9985</b>	99855	998555	Tour operator services	11/2017 29.6.2017	1.7.17	
444	442	Chap 99	Sec 8	<b>9985</b>	99855	998557	Tourism promotion and visitor information services	11/2017 29.6.2017	1.7.17	
445	441	Chap 99	Sec 8	<b>9985</b>	99855	998556	Tourist guide services	11/2017 29.6.2017	1.7.17	
446	416	Chap 99	Sec 8	<b>9985</b>	99852	998526	Training of guard dogs	11/2017 29.6.2017	1.7.17	
447	435	Chap 99	Sec 8	<b>9985</b>	99855	-	<b>Travel arrangement, tour operator and related services</b>	11/2017 29.6.2017	1.7.17	
448	422	Chap 99	Sec 8	<b>9985</b>	99853	998532	Window cleaning services	11/2017 29.6.2017	1.7.17	
449	457	Chap 99	Sec 8	<b>9986</b>	99861	998612	Animal husbandry services	11/2017 29.6.2017	1.7.17	

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450	461	Chap 99	Sec 8	<b>9986</b>	99861	998619	Other support services to agriculture, hunting, forestry and fishing	11/2017 29.6.2017	1.7.17	
451	455	Chap 99	Sec 8	<b>9986</b>	99861	_	<b>Support services to agriculture, hunting, forestry and fishing</b>	11/2017 29.6.2017	1.7.17	
452	454	Chap 99	Sec 8	<b>9986</b>	_	_	<b>Support services to agriculture, hunting, forestry, fishing, mining and utilities</b>	11/2017 29.6.2017	1.7.17	
453	456	Chap 99	Sec 8	<b>9986</b>	99861	998611	Support services to crop production	11/2017 29.6.2017	1.7.17	
454	469	Chap 99	Sec 8	<b>9986</b>	99863	998634	Support services to distribution services of steam, hot water and air-conditioning supply	11/2017 29.6.2017	1.7.17	
455	466	Chap 99	Sec 8	<b>9986</b>	99863	998631	Support services to electricity transmission and distribution	11/2017 29.6.2017	1.7.17	
456	465	Chap 99	Sec 8	<b>9986</b>	99863	_	<b>Support services to electricity, gas and water distribution</b>	11/2017 29.6.2017	1.7.17	
457	460	Chap 99	Sec 8	<b>9986</b>	99861	998615	Support services to fishing	11/2017 29.6.2017	1.7.17	
458	459	Chap 99	Sec 8	<b>9986</b>	99861	998614	Support services to forestry and logging	11/2017 29.6.2017	1.7.17	
459	467	Chap 99	Sec 8	<b>9986</b>	99863	998632	Support services to gas distribution	11/2017 29.6.2017	1.7.17	
460	458	Chap 99	Sec 8	<b>9986</b>	99861	998613	Support services to hunting	11/2017 29.6.2017	1.7.17	
461	462	Chap 99	Sec 8	<b>9986</b>	99862	_	<b>Support services to mining</b>	11/2017 29.6.2017	1.7.17	
462	463	Chap 99	Sec 8	<b>9986</b>	99862	998621	Support services to oil and gas extraction	11/2017 29.6.2017	1.7.17	
463	464	Chap 99	Sec 8	<b>9986</b>	99862	998622	Support services to other mining nowhere else classified	11/2017 29.6.2017	1.7.17	
464	468	Chap 99	Sec 8	<b>9986</b>	99863	998633	Support services to water distribution	11/2017 29.6.2017	1.7.17	
465	491	Chap 99	Sec 8	<b>9987</b>	99873	998731	Installation services of fabricated metal products, except machinery and equipment	11/2017 29.6.2017	1.7.17	
466	496	Chap 99	Sec 8	<b>9987</b>	99873	998736	Installation services of electrical machinery and apparatus nowhere else classified	11/2017 29.6.2017	1.7.17	
467	490	Chap 99	Sec 8	<b>9987</b>	99873	_	<b>Installation services (other than construction)</b>	11/2017 29.6.2017	1.7.17	

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468	492	Chap 99	Sec 8	<b>9987</b>	99873	998732	Installation services of industrial, manufacturing and service industry machinery and equipment	11/2017 29.6.2017	1.7.17	
469	493	Chap 99	Sec 8	<b>9987</b>	99873	998733	Installation services of office and accounting machinery and computers	11/2017 29.6.2017	1.7.17	
470	497	Chap 99	Sec 8	<b>9987</b>	99873	998739	Installation services of other goods nowhere else classified	11/2017 29.6.2017	1.7.17	
471	495	Chap 99	Sec 8	<b>9987</b>	99873	998735	Installation services of professional medical machinery and equipment, and precision and optical instruments	11/2017 29.6.2017	1.7.17	
472	494	Chap 99	Sec 8	<b>9987</b>	99873	998734	Installation services of radio, television and communications equipment and apparatus	11/2017 29.6.2017	1.7.17	
473	476	Chap 99	Sec 8	<b>9987</b>	99871	998715	Maintenance and repair services of electrical household appliances	11/2017 29.6.2017	1.7.17	
474	471	Chap 99	Sec 8	<b>9987</b>	99871	-	<b>Maintenance and repair services of fabricated metal products, machinery and equipment</b>	11/2017 29.6.2017	1.7.17	
475	480	Chap 99	Sec 8	<b>9987</b>	99871	998719	Maintenance and repair services of other machinery and equipments	11/2017 29.6.2017	1.7.17	
476	475	Chap 99	Sec 8	<b>9987</b>	99871	998714	Maintenance and repair services of transport machinery and equipment	11/2017 29.6.2017	1.7.17	
477	478	Chap 99	Sec 8	<b>9987</b>	99871	998717	Maintenance and repair services of commercial and industrial machinery	11/2017 29.6.2017	1.7.17	
478	474	Chap 99	Sec 8	<b>9987</b>	99871	998713	Maintenance and repair services of computers and peripheral equipment	11/2017 29.6.2017	1.7.17	
479	479	Chap 99	Sec 8	<b>9987</b>	99871	998718	Maintenance and repair services of elevators and escalators	11/2017 29.6.2017	1.7.17	
480	472	Chap 99	Sec 8	<b>9987</b>	99871	998711	Maintenance and repair services of fabricated metal products, except machinery and equipment	11/2017 29.6.2017	1.7.17	
481	487	Chap 99	Sec 8	<b>9987</b>	99872	998726	Maintenance and repair services of musical instruments	11/2017 29.6.2017	1.7.17	
482	473	Chap 99	Sec 8	<b>9987</b>	99871	998712	Maintenance and repair services of office and accounting machinery	11/2017 29.6.2017	1.7.17	
483	489	Chap 99	Sec 8	<b>9987</b>	99872	998729	Maintenance and repair services of other goods nowhere else classified	11/2017 29.6.2017	1.7.17	
484	477	Chap 99	Sec 8	<b>9987</b>	99871	998716	Maintenance and repair services of telecommunication equipments and apparatus	11/2017 29.6.2017	1.7.17	
485	470	Chap 99	Sec 8	<b>9987</b>	-	-	<b>Maintenance, repair and installation (except construction) services</b>	11/2017 29.6.2017	1.7.17	

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486	488	Chap 99	Sec 8	<b>9987</b>	99872	998727	Repair services for photographic equipment and cameras	11/2017 29.6.2017	1.7.17	
487	486	Chap 99	Sec 8	<b>9987</b>	99872	998725	Repair services of bicycles	11/2017 29.6.2017	1.7.17	
488	482	Chap 99	Sec 8	<b>9987</b>	99872	998721	Repair services of footwear and leather goods	11/2017 29.6.2017	1.7.17	
489	485	Chap 99	Sec 8	<b>9987</b>	99872	998724	Repair services of furniture	11/2017 29.6.2017	1.7.17	
490	484	Chap 99	Sec 8	<b>9987</b>	99872	998723	Repair services of garments and household textiles	11/2017 29.6.2017	1.7.17	
491	481	Chap 99	Sec 8	<b>9987</b>	99872	_	<b>Repair services of other goods</b>	11/2017 29.6.2017	1.7.17	
492	483	Chap 99	Sec 8	<b>9987</b>	99872	998722	Repair services of watches, clocks and jewellery	11/2017 29.6.2017	1.7.17	
493	524	Chap 99	Sec 8	<b>9988</b>	99886	_	<b>Basic metal manufacturing services</b>	11/2017 29.6.2017	1.7.17	
494	525	Chap 99	Sec 8	<b>9988</b>	99886	998860	Basic metal manufacturing services	11/2017 29.6.2017	1.7.17	
495	507	Chap 99	Sec 8	<b>9988</b>	99881	998818	Beverage manufacturing services	11/2017 29.6.2017	1.7.17	
496	518	Chap 99	Sec 8	<b>9988</b>	99884	998842	Chemical product manufacturing services	11/2017 29.6.2017	1.7.17	
497	517	Chap 99	Sec 8	<b>9988</b>	99884	998841	Coke and refined petroleum product manufacturing services	11/2017 29.6.2017	1.7.17	
498	530	Chap 99	Sec 8	<b>9988</b>	99887	998874	Computer, electronic and optical product manufacturing services	11/2017 29.6.2017	1.7.17	
499	504	Chap 99	Sec 8	<b>9988</b>	99881	998815	Dairy product manufacturing services	11/2017 29.6.2017	1.7.17	
500	531	Chap 99	Sec 8	<b>9988</b>	99887	998875	Electrical equipment manufacturing services	11/2017 29.6.2017	1.7.17	
501	526	Chap 99	Sec 8	<b>9988</b>	99887	_	<b>Fabricated metal product, machinery and equipment manufacturing services</b>	11/2017 29.6.2017	1.7.17	
502	501	Chap 99	Sec 8	<b>9988</b>	99881	998812	Fish processing services	11/2017 29.6.2017	1.7.17	
503	499	Chap 99	Sec 8	<b>9988</b>	99881	_	<b>Food, beverage and tobacco manufacturing services</b>	11/2017 29.6.2017	1.7.17	

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504	502	Chap 99	Sec 8	<b>9988</b>	99881	998813	Fruit and vegetables processing services	11/2017 29.6.2017	1.7.17	
505	538	Chap 99	Sec 8	<b>9988</b>	99889	998891	Furniture manufacturing services	11/2017 29.6.2017	1.7.17	
506	543	Chap 99	Sec 8	<b>9988</b>	99889	998896	Game and toy manufacturing services	11/2017 29.6.2017	1.7.17	
507	532	Chap 99	Sec 8	<b>9988</b>	99887	998876	General-purpose machinery manufacturing services nowhere else classified	11/2017 29.6.2017	1.7.17	
508	540	Chap 99	Sec 8	<b>9988</b>	99889	998893	Imitation jewellery manufacturing services	11/2017 29.6.2017	1.7.17	
509	539	Chap 99	Sec 8	<b>9988</b>	99889	998892	Jewellery manufacturing services	11/2017 29.6.2017	1.7.17	
510	512	Chap 99	Sec 8	<b>9988</b>	99882	998823	Leather and leather product manufacturing services	11/2017 29.6.2017	1.7.17	
511	498	Chap 99	Sec 8	<b>9988</b>	-	-	<b>Manufacturing services on physical inputs (goods) owned by others</b>	11/2017 29.6.2017	1.7.17	
512	500	Chap 99	Sec 8	<b>9988</b>	99881	998811	Meat processing services	11/2017 29.6.2017	1.7.17	
513	544	Chap 99	Sec 8	<b>9988</b>	99889	998897	Medical and dental instrument and supply manufacturing services	11/2017 29.6.2017	1.7.17	
514	535	Chap 99	Sec 8	<b>9988</b>	99888	998881	Motor vehicle and trailer manufacturing services	11/2017 29.6.2017	1.7.17	
515	541	Chap 99	Sec 8	<b>9988</b>	99889	998894	Musical instrument manufacturing services	11/2017 29.6.2017	1.7.17	
516	529	Chap 99	Sec 8	<b>9988</b>	99887	998873	Other fabricated metal product manufacturing and metal treatment services	11/2017 29.6.2017	1.7.17	
517	505	Chap 99	Sec 8	<b>9988</b>	99881	998816	Other food product manufacturing services	11/2017 29.6.2017	1.7.17	
518	537	Chap 99	Sec 8	<b>9988</b>	99889	-	<b>Other manufacturing services</b>	11/2017 29.6.2017	1.7.17	
519	545	Chap 99	Sec 8	<b>9988</b>	99889	998898	Other manufacturing services nowhere else classified	11/2017 29.6.2017	1.7.17	
520	523	Chap 99	Sec 8	<b>9988</b>	99885	998853	Other non-metallic mineral product manufacturing services	11/2017 29.6.2017	1.7.17	
521	536	Chap 99	Sec 8	<b>9988</b>	99888	998882	Other transport equipment manufacturing services	11/2017 29.6.2017	1.7.17	
522	515	Chap 99	Sec 8	<b>9988</b>	99883	998832	Paper and paper product manufacturing services	11/2017 29.6.2017	1.7.17	

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523	516	Chap 99	Sec 8	<b>9988</b>	99884	–	<b>Petroleum, chemical manufacturing services and pharmaceutical product</b>	11/2017 29.6.2017	1.7.17	
524	519	Chap 99	Sec 8	<b>9988</b>	99884	998843	Pharmaceutical product manufacturing services	11/2017 29.6.2017	1.7.17	
525	522	Chap 99	Sec 8	<b>9988</b>	99885	998852	Plastic product manufacturing services	11/2017 29.6.2017	1.7.17	
526	506	Chap 99	Sec 8	<b>9988</b>	99881	998817	Prepared animal feeds manufacturing services	11/2017 29.6.2017	1.7.17	
527	521	Chap 99	Sec 8	<b>9988</b>	99885	998851	Rubber and plastic product manufacturing services	11/2017 29.6.2017	1.7.17	
528	520	Chap 99	Sec 8	<b>9988</b>	99885	–	<b>Rubber, plastic and other non-metallic mineral product manufacturing service</b>	11/2017 29.6.2017	1.7.17	
529	533	Chap 99	Sec 8	<b>9988</b>	99887	998877	Special-purpose machinery manufacturing services	11/2017 29.6.2017	1.7.17	
530	542	Chap 99	Sec 8	<b>9988</b>	99889	998895	Sports goods manufacturing services	11/2017 29.6.2017	1.7.17	
531	527	Chap 99	Sec 8	<b>9988</b>	99887	998871	Structural metal product, tank, reservoir and steam generator manufacturing services	11/2017 29.6.2017	1.7.17	
532	510	Chap 99	Sec 8	<b>9988</b>	99882	998821	Textile manufacturing services	11/2017 29.6.2017	1.7.17	
533	509	Chap 99	Sec 8	<b>9988</b>	99882	–	<b>Textile, wearing apparel and leather manufacturing services</b>	11/2017 29.6.2017	1.7.17	
534	508	Chap 99	Sec 8	<b>9988</b>	99881	998819	Tobacco manufacturing services nowhere else classified	11/2017 29.6.2017	1.7.17	
535	534	Chap 99	Sec 8	<b>9988</b>	99888	–	<b>Transport equipment manufacturing services</b>	11/2017 29.6.2017	1.7.17	
536	503	Chap 99	Sec 8	<b>9988</b>	99881	998814	Vegetable and animal oil and fat manufacturing services	11/2017 29.6.2017	1.7.17	
537	528	Chap 99	Sec 8	<b>9988</b>	99887	998872	Weapon and ammunition manufacturing services	11/2017 29.6.2017	1.7.17	
538	511	Chap 99	Sec 8	<b>9988</b>	99882	998822	Wearing apparel manufacturing services	11/2017 29.6.2017	1.7.17	
539	513	Chap 99	Sec 8	<b>9988</b>	99883	–	<b>Wood and paper manufacturing services</b>	11/2017 29.6.2017	1.7.17	
540	514	Chap 99	Sec 8	<b>9988</b>	99883	998831	Wood and wood product manufacturing services	11/2017 29.6.2017	1.7.17	

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541	552	Chap 99	Sec 8	<b>9989</b>	99893	–	<b>Casting, forging, stamping and similar metal manufacturing services</b>	11/2017 29.6.2017	1.7.17	
542	553	Chap 99	Sec 8	<b>9989</b>	99893	998931	Iron and steel casting services	11/2017 29.6.2017	1.7.17	
543	556	Chap 99	Sec 8	<b>9989</b>	99894	–	<b>Materials recovery (recycling) services, on a fee or contract basis</b>	11/2017 29.6.2017	1.7.17	
544	555	Chap 99	Sec 8	<b>9989</b>	99893	998933	Metal forging, pressing, stamping, roll forming and powder metallurgy services	11/2017 29.6.2017	1.7.17	
545	557	Chap 99	Sec 8	<b>9989</b>	99894	998941	Metal waste and scrap recovery (recycling) services, on a fee or contract basis	11/2017 29.6.2017	1.7.17	
546	550	Chap 99	Sec 8	<b>9989</b>	99892	–	<b>Moulding, pressing, stamping, extruding and similar plastic manufacturing services</b>	11/2017 29.6.2017	1.7.17	
547	551	Chap 99	Sec 8	<b>9989</b>	99892	998920	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	11/2017 29.6.2017	1.7.17	
548	554	Chap 99	Sec 8	<b>9989</b>	99893	998932	Non-ferrous metal casting services	11/2017 29.6.2017	1.7.17	
549	558	Chap 99	Sec 8	<b>9989</b>	99894	998942	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis	11/2017 29.6.2017	1.7.17	
550	546	Chap 99	Sec 8	<b>9989</b>	–	–	<b>Other manufacturing services; publishing, printing and reproduction services; materials recovery services</b>	11/2017 29.6.2017	1.7.17	
551	549	Chap 99	Sec 8	<b>9989</b>	99891	998912	Printing and reproduction services of recorded media, on a fee or contract basis	11/2017 29.6.2017	1.7.17	
552	548	Chap 99	Sec 8	<b>9989</b>	99891	998911	Publishing, on a fee or contract basis	11/2017 29.6.2017	1.7.17	
553	547	Chap 99	Sec 8	<b>9989</b>	99891	–	<b>Publishing, printing and reproduction services</b>	11/2017 29.6.2017	1.7.17	
554	576	Chap 99	Sec 9	<b>9991</b>	99913	–	<b>Administrative services related to compulsory social security schemes</b>	11/2017 29.6.2017	1.7.17	
555	578	Chap 99	Sec 9	<b>9991</b>	99913	999132	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees	11/2017 29.6.2017	1.7.17	
556	577	Chap 99	Sec 9	<b>9991</b>	99913	999131	Administrative services related to sickness, maternity or temporary disablement benefit schemes	11/2017 29.6.2017	1.7.17	
557	561	Chap 99	Sec 9	<b>9991</b>	99911	–	<b>Administrative services of the government</b>	11/2017 29.6.2017	1.7.17	

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558	580	Chap 99	Sec 9	<b>9991</b>	99913	999134	Administrative services related to family and child allowance programmes	11/2017 29.6.2017	1.7.17	
559	574	Chap 99	Sec 9	<b>9991</b>	99912	999128	Administrative services related to the detention or rehabilitation of criminals	11/2017 29.6.2017	1.7.17	
560	579	Chap 99	Sec 9	<b>9991</b>	99913	999133	Administrative services related to unemployment compensation benefit schemes	11/2017 29.6.2017	1.7.17	
561	571	Chap 99	Sec 9	<b>9991</b>	99912	999125	Civil defence services	11/2017 29.6.2017	1.7.17	
562	570	Chap 99	Sec 9	<b>9991</b>	99912	999124	Military defence services	11/2017 29.6.2017	1.7.17	
563	565	Chap 99	Sec 9	<b>9991</b>	99911	999119	Other administrative services of the government nowhere else classified	11/2017 29.6.2017	1.7.17	
564	562	Chap 99	Sec 9	<b>9991</b>	99911	999111	Overall Government public services	11/2017 29.6.2017	1.7.17	
565	572	Chap 99	Sec 9	<b>9991</b>	99912	999126	Police and fire protection services	11/2017 29.6.2017	1.7.17	
566	564	Chap 99	Sec 9	<b>9991</b>	99911	999113	Public administrative services related to the more efficient operation of business	11/2017 29.6.2017	1.7.17	
567	560	Chap 99	Sec 9	<b>9991</b>	-	-	<b>Public administration and other services provided to the community as a whole; compulsory social security services</b>	11/2017 29.6.2017	1.7.17	
568	566	Chap 99	Sec 9	<b>9991</b>	99912	-	<b>Public administrative services provided to the community as a whole</b>	11/2017 29.6.2017	1.7.17	
569	567	Chap 99	Sec 9	<b>9991</b>	99912	999121	Public administrative services related to External Affairs, Diplomatic and Consular services abroad	11/2017 29.6.2017	1.7.17	
570	573	Chap 99	Sec 9	<b>9991</b>	99912	999127	Public administrative services related to law courts	11/2017 29.6.2017	1.7.17	
571	575	Chap 99	Sec 9	<b>9991</b>	99912	999129	Public administrative services related to other public order and safety affairs nowhere else classified	11/2017 29.6.2017	1.7.17	
572	563	Chap 99	Sec 9	<b>9991</b>	99911	999112	Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service	11/2017 29.6.2017	1.7.17	
573	568	Chap 99	Sec 9	<b>9991</b>	99912	999122	Services related to foreign economic aid	11/2017 29.6.2017	1.7.17	
574	569	Chap 99	Sec 9	<b>9991</b>	99912	999123	Services related to foreign military aid	11/2017 29.6.2017	1.7.17	



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575	599	Chap 99	Sec 9	<b>9992</b>	99929	999293	Commercial training and coaching services	11/2017 29.6.2017	1.7.17	
576	597	Chap 99	Sec 9	<b>9992</b>	99929	999291	Cultural education services	11/2017 29.6.2017	1.7.17	
577	581	Chap 99	Sec 9	<b>9992</b>	–	–	<b>Education services</b>	11/2017 29.6.2017	1.7.17	
578	589	Chap 99	Sec 9	<b>9992</b>	99924	–	<b>Higher education services</b>	11/2017 29.6.2017	1.7.17	
579	590	Chap 99	Sec 9	<b>9992</b>	99924	999241	Higher education services, general	11/2017 29.6.2017	1.7.17	
580	591	Chap 99	Sec 9	<b>9992</b>	99924	999242	Higher education services, technical	11/2017 29.6.2017	1.7.17	
581	592	Chap 99	Sec 9	<b>9992</b>	99924	999243	Higher education services, vocational	11/2017 29.6.2017	1.7.17	
582	596	Chap 99	Sec 9	<b>9992</b>	99929	–	<b>Other education and training services and educational support services</b>	11/2017 29.6.2017	1.7.17	
583	600	Chap 99	Sec 9	<b>9992</b>	99929	999294	Other education and training services nowhere else classified	11/2017 29.6.2017	1.7.17	
584	602	Chap 99	Sec 9	<b>9992</b>	99929	999299	Other educational support services	11/2017 29.6.2017	1.7.17	
585	593	Chap 99	Sec 9	<b>9992</b>	99924	999249	Other higher education services	11/2017 29.6.2017	1.7.17	
586	582	Chap 99	Sec 9	<b>9992</b>	99921	–	<b>Pre-primary education services</b>	11/2017 29.6.2017	1.7.17	
587	583	Chap 99	Sec 9	<b>9992</b>	99921	999210	Pre-primary education services	11/2017 29.6.2017	1.7.17	
588	584	Chap 99	Sec 9	<b>9992</b>	99922	–	<b>Primary education services</b>	11/2017 29.6.2017	1.7.17	
589	585	Chap 99	Sec 9	<b>9992</b>	99922	999220	Primary education services	11/2017 29.6.2017	1.7.17	
590	586	Chap 99	Sec 9	<b>9992</b>	99923	–	<b>Secondary Education Services</b>	11/2017 29.6.2017	1.7.17	
591	587	Chap 99	Sec 9	<b>9992</b>	99923	999231	Secondary education services, general	11/2017 29.6.2017	1.7.17	
592	588	Chap 99	Sec 9	<b>9992</b>	99923	999232	Secondary education services, technical and vocational	11/2017 29.6.2017	1.7.17	

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593	601	Chap 99	Sec 9	<b>9992</b>	99929	999295	services involving conduct of examination for admission to educational institutions	11/2017 29.6.2017	1.7.17	
594	594	Chap 99	Sec 9	<b>9992</b>	99925	_	<b>Specialised education services</b>	11/2017 29.6.2017	1.7.17	
595	595	Chap 99	Sec 9	<b>9992</b>	99925	999259	Specialised education services	11/2017 29.6.2017	1.7.17	
596	598	Chap 99	Sec 9	<b>9992</b>	99929	999292	Sports and recreation education services	11/2017 29.6.2017	1.7.17	
597	609	Chap 99	Sec 9	<b>9993</b>	99931	999315	Ambulance services	11/2017 29.6.2017	1.7.17	
598	611	Chap 99	Sec 9	<b>9993</b>	99931	999317	Blood, sperm and organ bank services	11/2017 29.6.2017	1.7.17	
599	625	Chap 99	Sec 9	<b>9993</b>	99935	999351	Child day-care services	11/2017 29.6.2017	1.7.17	
600	607	Chap 99	Sec 9	<b>9993</b>	99931	999313	Childbirth and related services	11/2017 29.6.2017	1.7.17	
601	626	Chap 99	Sec 9	<b>9993</b>	99935	999352	Guidance and counseling services nowhere else classified related to children	11/2017 29.6.2017	1.7.17	
602	603	Chap 99	Sec 9	<b>9993</b>	_	_	<b>Human health and social care services</b>	11/2017 29.6.2017	1.7.17	
603	604	Chap 99	Sec 9	<b>9993</b>	99931	_	<b>Human health services</b>	11/2017 29.6.2017	1.7.17	
604	605	Chap 99	Sec 9	<b>9993</b>	99931	999311	Inpatient services	11/2017 29.6.2017	1.7.17	
605	606	Chap 99	Sec 9	<b>9993</b>	99931	999312	Medical and dental services	11/2017 29.6.2017	1.7.17	
606	610	Chap 99	Sec 9	<b>9993</b>	99931	999316	Medical laboratory and diagnostic-imaging services	11/2017 29.6.2017	1.7.17	
607	608	Chap 99	Sec 9	<b>9993</b>	99931	999314	Nursing and physiotherapeutic services	11/2017 29.6.2017	1.7.17	
608	628	Chap 99	Sec 9	<b>9993</b>	99935	999359	Other social services without accommodation nowhere else classified	11/2017 29.6.2017	1.7.17	
609	623	Chap 99	Sec 9	<b>9993</b>	99934	999349	Other social services without accommodation for the elderly and disabled nowhere else classified	11/2017 29.6.2017	1.7.17	
610	612	Chap 99	Sec 9	<b>9993</b>	99931	999319	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture and the like	11/2017 29.6.2017	1.7.17	

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611	616	Chap 99	Sec 9	<b>9993</b>	99933	_	<b>Other social services with accommodation</b>	11/2017 29.6.2017	1.7.17	
612	620	Chap 99	Sec 9	<b>9993</b>	99933	999334	Other social services with accommodation for adults	11/2017 29.6.2017	1.7.17	
613	618	Chap 99	Sec 9	<b>9993</b>	99933	999332	Other social services with accommodation for children	11/2017 29.6.2017	1.7.17	
614	624	Chap 99	Sec 9	<b>9993</b>	99935	_	<b>Other social services without accommodation</b>	11/2017 29.6.2017	1.7.17	
615	619	Chap 99	Sec 9	<b>9993</b>	99933	999333	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse	11/2017 29.6.2017	1.7.17	
616	615	Chap 99	Sec 9	<b>9993</b>	99932	999322	Residential care services for the elderly and persons with disabilities	11/2017 29.6.2017	1.7.17	
617	617	Chap 99	Sec 9	<b>9993</b>	99933	999331	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse	11/2017 29.6.2017	1.7.17	
618	613	Chap 99	Sec 9	<b>9993</b>	99932	_	<b>Residential care services for the elderly and disabled</b>	11/2017 29.6.2017	1.7.17	
619	614	Chap 99	Sec 9	<b>9993</b>	99932	999321	Residential health-care services other than by hospitals	11/2017 29.6.2017	1.7.17	
620	621	Chap 99	Sec 9	<b>9993</b>	99934	_	<b>Social services without accommodation for the elderly and disabled</b>	11/2017 29.6.2017	1.7.17	
621	622	Chap 99	Sec 9	<b>9993</b>	99934	999341	Vocational rehabilitation services	11/2017 29.6.2017	1.7.17	
622	627	Chap 99	Sec 9	<b>9993</b>	99935	999353	Welfare services without accommodation	11/2017 29.6.2017	1.7.17	
623	645	Chap 99	Sec 9	<b>9994</b>	99944	999443	Building remediation services	11/2017 29.6.2017	1.7.17	
624	634	Chap 99	Sec 9	<b>9994</b>	99942	999421	Collection services of hazardous waste	11/2017 29.6.2017	1.7.17	
625	635	Chap 99	Sec 9	<b>9994</b>	99942	999422	Collection services of non-hazardous recyclable materials	11/2017 29.6.2017	1.7.17	
626	644	Chap 99	Sec 9	<b>9994</b>	99944	999442	Containment, control and monitoring services and other site remediation services	11/2017 29.6.2017	1.7.17	
627	637	Chap 99	Sec 9	<b>9994</b>	99942	999424	General waste collection services, other nowhere else classified	11/2017 29.6.2017	1.7.17	
628	636	Chap 99	Sec 9	<b>9994</b>	99942	999423	General waste collection services, residential	11/2017 29.6.2017	1.7.17	

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629	640	Chap 99	Sec 9	<b>9994</b>	99943	999432	Hazardous waste treatment and disposal services	11/2017 29.6.2017	1.7.17	
630	641	Chap 99	Sec 9	<b>9994</b>	99943	999433	Non-hazardous waste treatment and disposal services	11/2017 29.6.2017	1.7.17	
631	651	Chap 99	Sec 9	<b>9994</b>	99949	999490	Other environmental protection services nowhere else classified	11/2017 29.6.2017	1.7.17	
632	646	Chap 99	Sec 9	<b>9994</b>	99944	999449	Other remediation services nowhere else classified	11/2017 29.6.2017	1.7.17	
633	649	Chap 99	Sec 9	<b>9994</b>	99945	999459	Other sanitation services nowhere else classified	11/2017 29.6.2017	1.7.17	
634	650	Chap 99	Sec 9	<b>9994</b>	99949	–	<b>Others</b>	11/2017 29.6.2017	1.7.17	
635	642	Chap 99	Sec 9	<b>9994</b>	99944	–	<b>Remediation services</b>	11/2017 29.6.2017	1.7.17	
636	647	Chap 99	Sec 9	<b>9994</b>	99945	–	<b>Sanitation and similar services</b>	11/2017 29.6.2017	1.7.17	
637	632	Chap 99	Sec 9	<b>9994</b>	99941	999412	Septic tank emptying and cleaning services	11/2017 29.6.2017	1.7.17	
638	629	Chap 99	Sec 9	<b>9994</b>	–	–	<b>Sewage and waste collection, treatment and disposal and other environmental protection services</b>	11/2017 29.6.2017	1.7.17	
639	631	Chap 99	Sec 9	<b>9994</b>	99941	999411	Sewerage and sewage treatment services	11/2017 29.6.2017	1.7.17	
640	630	Chap 99	Sec 9	<b>9994</b>	99941	–	<b>Sewerage, sewage treatment and septic tank cleaning services</b>	11/2017 29.6.2017	1.7.17	
641	643	Chap 99	Sec 9	<b>9994</b>	99944	999441	Site remediation and clean-up services	11/2017 29.6.2017	1.7.17	
642	648	Chap 99	Sec 9	<b>9994</b>	99945	999451	Sweeping and snow removal services	11/2017 29.6.2017	1.7.17	
643	633	Chap 99	Sec 9	<b>9994</b>	99942	–	<b>Waste collection services</b>	11/2017 29.6.2017	1.7.17	
644	639	Chap 99	Sec 9	<b>9994</b>	99943	999431	Waste preparation, consolidation and storage services	11/2017 29.6.2017	1.7.17	
645	638	Chap 99	Sec 9	<b>9994</b>	99943	–	<b>Waste treatment and disposal services</b>	11/2017 29.6.2017	1.7.17	
646	662	Chap 99	Sec 9	<b>9995</b>	99959	999594	Cultural and recreational associations	11/2017 29.6.2017	1.7.17	

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647	666	Chap 99	Sec 9	<b>9995</b>	99959	999598	Home owners associations	11/2017 29.6.2017	1.7.17	
648	665	Chap 99	Sec 9	<b>9995</b>	99959	999597	Other civic and social organisations	11/2017 29.6.2017	1.7.17	
649	659	Chap 99	Sec 9	<b>9995</b>	99959	999591	Religious services	11/2017 29.6.2017	1.7.17	
650	654	Chap 99	Sec 9	<b>9995</b>	99951	999511	Services furnished by business and employers organisations	11/2017 29.6.2017	1.7.17	
651	653	Chap 99	Sec 9	<b>9995</b>	99951	–	<b>Services furnished by business, employers and professional organisations Services</b>	11/2017 29.6.2017	1.7.17	
652	663	Chap 99	Sec 9	<b>9995</b>	99959	999595	Services furnished by environmental advocacy s	11/2017 29.6.2017	1.7.17	
653	661	Chap 99	Sec 9	<b>9995</b>	99959	999593	Services furnished by human rights organisations	11/2017 29.6.2017	1.7.17	
654	658	Chap 99	Sec 9	<b>9995</b>	99959	–	<b>Services furnished by other membership organisations</b>	11/2017 29.6.2017	1.7.17	
655	660	Chap 99	Sec 9	<b>9995</b>	99959	999592	Services furnished by political organisations	11/2017 29.6.2017	1.7.17	
656	655	Chap 99	Sec 9	<b>9995</b>	99951	999512	Services furnished by professional organisations	11/2017 29.6.2017	1.7.17	
657	656	Chap 99	Sec 9	<b>9995</b>	99952	–	<b>Services furnished by trade unions</b>	11/2017 29.6.2017	1.7.17	
658	657	Chap 99	Sec 9	<b>9995</b>	99952	999520	Services furnished by trade unions	11/2017 29.6.2017	1.7.17	
659	652	Chap 99	Sec 9	<b>9995</b>	–	–	<b>Services of membership organisations</b>	11/2017 29.6.2017	1.7.17	
660	667	Chap 99	Sec 9	<b>9995</b>	99959	999599	Services provided by other membership organisations nowhere else classified	11/2017 29.6.2017	1.7.17	
661	664	Chap 99	Sec 9	<b>9995</b>	99959	999596	Services provided by youth associations	11/2017 29.6.2017	1.7.17	
662	695	Chap 99	Sec 9	<b>9996</b>	99969	999691	Amusement park and similar attraction services	11/2017 29.6.2017	1.7.17	
663	669	Chap 99	Sec 9	<b>9996</b>	99961	–	<b>Audiovisual and related services</b>	11/2017 29.6.2017	1.7.17	
664	672	Chap 99	Sec 9	<b>9996</b>	99961	999613	Audiovisual post-production services	11/2017 29.6.2017	1.7.17	

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665	686	Chap 99	Sec 9	<b>9996</b>	99964	999642	Botanical, zoological and nature reserve services	11/2017 29.6.2017	1.7.17	
666	697	Chap 99	Sec 9	<b>9996</b>	99969	999693	Coin-operated amusement machine services	11/2017 29.6.2017	1.7.17	
667	696	Chap 99	Sec 9	<b>9996</b>	99969	999692	Gambling and betting services including similar online services	11/2017 29.6.2017	1.7.17	
668	698	Chap 99	Sec 9	<b>9996</b>	99969	999694	Lottery services	11/2017 29.6.2017	1.7.17	
669	671	Chap 99	Sec 9	<b>9996</b>	99961	999612	Motion picture, videotape, television and radio programme production services	11/2017 29.6.2017	1.7.17	
670	674	Chap 99	Sec 9	<b>9996</b>	99961	999615	Motion picture projection services	11/2017 29.6.2017	1.7.17	
671	673	Chap 99	Sec 9	<b>9996</b>	99961	999614	Motion picture, videotape and television programme distribution services	11/2017 29.6.2017	1.7.17	
672	685	Chap 99	Sec 9	<b>9996</b>	99964	999641	Museum and preservation services of historical sites and buildings	11/2017 29.6.2017	1.7.17	
673	684	Chap 99	Sec 9	<b>9996</b>	99964	-	<b>Museum and preservation services</b>	11/2017 29.6.2017	1.7.17	
674	683	Chap 99	Sec 9	<b>9996</b>	99963	999633	Original works of authors, composers and other artists except performing artists, painters and sculptors	11/2017 29.6.2017	1.7.17	
675	699	Chap 99	Sec 9	<b>9996</b>	99969	999699	Other recreation and amusement services nowhere else classified	11/2017 29.6.2017	1.7.17	
676	694	Chap 99	Sec 9	<b>9996</b>	99969	-	<b>Other amusement and recreational services</b>	11/2017 29.6.2017	1.7.17	
677	679	Chap 99	Sec 9	<b>9996</b>	99962	999629	Other performing arts and live entertainment services nowhere else classified	11/2017 29.6.2017	1.7.17	
678	690	Chap 99	Sec 9	<b>9996</b>	99965	999659	Other sports and recreational sports services nowhere else classified	11/2017 29.6.2017	1.7.17	
679	675	Chap 99	Sec 9	<b>9996</b>	99962	-	<b>Performing arts and other live entertainment event presentation and promotion services</b>	11/2017 29.6.2017	1.7.17	
680	677	Chap 99	Sec 9	<b>9996</b>	99962	999622	Performing arts event production and presentation services	11/2017 29.6.2017	1.7.17	
681	676	Chap 99	Sec 9	<b>9996</b>	99962	999621	Performing arts event promotion and organisation services	11/2017 29.6.2017	1.7.17	
682	678	Chap 99	Sec 9	<b>9996</b>	99962	999623	Performing arts facility operation services	11/2017 29.6.2017	1.7.17	

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683	668	Chap 99	Sec 9	<b>9996</b>	-	-	<b>Recreational, cultural and sporting services</b>	11/2017 29.6.2017	1.7.17	
684	681	Chap 99	Sec 9	<b>9996</b>	99963	999631	Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like	11/2017 29.6.2017	1.7.17	
685	692	Chap 99	Sec 9	<b>9996</b>	99966	999661	Services of athletes	11/2017 29.6.2017	1.7.17	
686	691	Chap 99	Sec 9	<b>9996</b>	99966	-	<b>Services of athletes and related support services</b>	11/2017 29.6.2017	1.7.17	
687	682	Chap 99	Sec 9	<b>9996</b>	99963	999632	Services of authors, composers, sculptors and other artists, except performing artists	11/2017 29.6.2017	1.7.17	
688	680	Chap 99	Sec 9	<b>9996</b>	99963	-	<b>Services of performing and other artists</b>	11/2017 29.6.2017	1.7.17	
689	670	Chap 99	Sec 9	<b>9996</b>	99961	999611	Sound recording services	11/2017 29.6.2017	1.7.17	
690	688	Chap 99	Sec 9	<b>9996</b>	99965	999651	Sports and recreational sports event promotion and organisation services	11/2017 29.6.2017	1.7.17	
691	689	Chap 99	Sec 9	<b>9996</b>	99965	999652	Sports and recreational sports facility operation services	11/2017 29.6.2017	1.7.17	
692	687	Chap 99	Sec 9	<b>9996</b>	99965	-	<b>Sports and recreational sports services</b>	11/2017 29.6.2017	1.7.17	
693	693	Chap 99	Sec 9	<b>9996</b>	99966	999662	Support services related to sports and recreation	11/2017 29.6.2017	1.7.17	
694	718	Chap 99	Sec 9	<b>9997</b>	99979	999792	Agreeing to do an act	11/2017 29.6.2017	1.7.17	
695	719	Chap 99	Sec 9	<b>9997</b>	99979	999793	Agreeing to refrain from doing an act	11/2017 29.6.2017	1.7.17	
696	720	Chap 99	Sec 9	<b>9997</b>	99979	999794	Agreeing to tolerate an act	11/2017 29.6.2017	1.7.17	
697	708	Chap 99	Sec 9	<b>9997</b>	99972	-	<b>Beauty and physical well-being services</b>	11/2017 29.6.2017	1.7.17	
698	714	Chap 99	Sec 9	<b>9997</b>	99973	999731	Cemeteries and cremation services	11/2017 29.6.2017	1.7.17	
699	702	Chap 99	Sec 9	<b>9997</b>	99971	999711	Coin-operated laundry services	11/2017 29.6.2017	1.7.17	
700	721	Chap 99	Sec 9	<b>9997</b>	99979	999795	Conduct of religious ceremonies or rituals by persons	11/2017 29.6.2017	1.7.17	
701	710	Chap 99	Sec 9	<b>9997</b>	99972	999722	Cosmetic treatment (including cosmetic or plastic surgery), manicuring and pedicuring services	11/2017 29.6.2017	1.7.17	
702	703	Chap 99	Sec 9	<b>9997</b>	99971	999712	Dry-cleaning services (including fur product cleaning services)	11/2017 29.6.2017	1.7.17	

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703	706	Chap 99	Sec 9	<b>9997</b>	99971	999715	Dyeing and colouring services	11/2017 29.6.2017	1.7.17	
704	713	Chap 99	Sec 9	<b>9997</b>	99973	_	<b>Funeral, cremation and undertaking services</b>	11/2017 29.6.2017	1.7.17	
705	709	Chap 99	Sec 9	<b>9997</b>	99972	999721	Hairdressing and barbers services	11/2017 29.6.2017	1.7.17	
706	707	Chap 99	Sec 9	<b>9997</b>	99971	999719	Other washing, cleaning and dyeing services nowhere else classified	11/2017 29.6.2017	1.7.17	
707	712	Chap 99	Sec 9	<b>9997</b>	99972	999729	Other beauty treatment services nowhere else classified	11/2017 29.6.2017	1.7.17	
708	716	Chap 99	Sec 9	<b>9997</b>	99979	_	<b>Other miscellaneous services</b>	11/2017 29.6.2017	1.7.17	
709	700	Chap 99	Sec 9	<b>9997</b>	_	_	<b>Other services</b>	11/2017 29.6.2017	1.7.17	
710	722	Chap 99	Sec 9	<b>9997</b>	99979	999799	Other services nowhere else classified	11/2017 29.6.2017	1.7.17	
711	704	Chap 99	Sec 9	<b>9997</b>	99971	999713	Other textile cleaning services	11/2017 29.6.2017	1.7.17	
712	711	Chap 99	Sec 9	<b>9997</b>	99972	999723	Physical well-being services including health club and fitness centre	11/2017 29.6.2017	1.7.17	
713	705	Chap 99	Sec 9	<b>9997</b>	99971	999714	Pressing services	11/2017 29.6.2017	1.7.17	
714	717	Chap 99	Sec 9	<b>9997</b>	99979	999791	Services involving commercial use or exploitation of any event	11/2017 29.6.2017	1.7.17	
715	715	Chap 99	Sec 9	<b>9997</b>	99973	999732	Undertaking services	11/2017 29.6.2017	1.7.17	
716	701	Chap 99	Sec 9	<b>9997</b>	99971	_	<b>Washing, cleaning and dyeing services</b>	11/2017 29.6.2017	1.7.17	
717	723	Chap 99	Sec 9	<b>9998</b>	_	_	<b>Domestic services</b>	11/2017 29.6.2017	1.7.17	
718	724	Chap 99	Sec 9	<b>9998</b>	99980	_	<b>Domestic services</b>	11/2017 29.6.2017	1.7.17	
719	725	Chap 99	Sec 9	<b>9998</b>	99980	999800	Domestic services both part time and full time	11/2017 29.6.2017	1.7.17	
720	726	Chap 99	Sec 9	<b>9999</b>	_	_	<b>Services provided by extraterritorial organisations and bodies</b>	11/2017 29.6.2017	1.7.17	
721	727	Chap 99	Sec 9	<b>9999</b>	99990	_	<b>Services provided by extraterritorial organisations and bodies</b>	11/2017 29.6.2017	1.7.17	



S. No.	Noti. S. No	Chap.	Sec	Heading	Group	Service Code (Tariff)	Service Description	Notify No. & dt	Period From	Period To
0	1	2a	2b	2c	2d	3	4	5	6	7
722	728	Chap 99	Sec 9	<b>9999</b>	99990	999900	Services provided by extraterritorial organisations and bodies	11/2017 29.6.2017	1.7.17	
723	1	Chap 99	–	–	–	–	<b>All Services</b>	11/2017 29.6.2017	1.7.17	
724	2	Chap 99	<b>Sec 5</b>	–	–	–	<b>Construction Services</b>	11/2017 29.6.2017	1.7.17	
725	64	Chap 99	<b>Sec 6</b>	–	–	–	<b>Distributive Trade Services ; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services</b>	11/2017 29.6.2017	1.7.17	
726	174	Chap 99	<b>Sec 7</b>	–	–	–	<b>Financial and related services; real estate services; and rental and leasing services</b>	11/2017 29.6.2017	1.7.17	
727	260	Chap 99	<b>Sec 8</b>	–	–	–	<b>Business and Production Services</b>	11/2017 29.6.2017	1.7.17	
728	559	Chap 99	<b>Sec 9</b>	–	–	–	<b>Community, social and personal services and other miscellaneous services</b>	11/2017 29.6.2017	1.7.17	

**Notifications: IGST: Services Exempt**

1. Notification No.9/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: **Services Exempt**
2. Notification No.21/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 22.8.2017: **Services Exempt; insert, substitute**
3. Notification No. 25/2017-Central Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, the 21.9.2017: **Services Exempted; insert**
4. Notification No. 31/2017-Central Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, the 29.9.2017: **Services Exempted; insert**
5. Notification No. 33/2017-Central Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, the 13.10.2017: **Services Exempted; substitute, insert**
6. Notification No. 42/2017-Central Tax (Rate), New Delhi, the 27.10.2017: **Services Exempted; insert**
7. Notification No. 49/2017-Central Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, the 14.11.2017: **Services Exempted; substitute, omitt, insert**

**How to Read:- The rate of tax under SGST Act, 2017 and CGST Act, 2017 is EQUAL HALF PART of IGST rate of tax**

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
1	Chapter 99	Services by an entity registered under Section 12AA ( Central Act 43 of 1961) by way of charitable activities.	Nil	Nil	9/17 28.6.17	01.07.17	
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil	9/17 28.6.17	01.07.17	
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil	9/17 28.6.17	01.07.17	
4	Chapter 99	Services by Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243W of the Constitution.	Nil	Nil	9/17 28.6.17	01.07.17	
5	Chapter 99	Services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243 G of the Constitution.	Nil	Nil	9/17 28.6.17	01.07.17	12.10.17, 33/17 13.10.17
5	Chapter 99	Services by a Central Government, State Government, Union territory, local authority or Governmental Authority by way of any activity in relation to any function entrusted to a Panchayat under article 243 G of the Constitution.	Nil	Nil	33/17 13.10.17	13.10.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
6	Chapter 99	<p>Services by the Central Government, State Government, Union territory or local authority excluding the following services—</p> <p>(a) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, state Government, Union territory;</p> <p>(b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(c) transport of goods or passengers; or</p> <p>(d) any service, other than services covered under entries (a) to (c) above, provided to business entities.</p>	Nil	Nil	9/17 28.6.17	01.07.17	
7	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year.</p> <p><b>Explanation.</b>—For the purposes of this entry, it is hereby clarified that the applicable to-</p> <p>(a) services,-</p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers; and</p> <p>(b) services by way of renting of immovable property.</p>	Nil	Nil	9/17 28.6.17	01.07.17	
8	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority to another Government, State Government, Central Union territory or local authority:</p> <p><b>Provided that nothing contained in this entry shall apply to services-</b></p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
9	Chapter 99	<p>Services provided by Central Government, State Government, or a local authority where the consideration for such services does not exceed five thousand rupees:</p> <p><b>Provided that nothing contained in this entry shall apply to-</b></p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers:</p> <p>Provided further that in case where continuous supply of service, as defined in clause (33) of section 2 of the Karnataka Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>	Nil	Nil	9/17 28.6.17	01.07.17	
10	Chapter 99	<p>Services received from a provider of service located in a non- taxable territory by –</p> <p>(a) the Central Government, State Government, Union territory, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession;</p> <p>(b) an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or</p> <p>(c) a person located in a non-taxable territory:</p> <p><b>Provided that the exemption shall not apply to –</b></p> <p>(i) online information and database access or retrieval services received by persons specified in entry (a) or entry (b); or</p> <p>(ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in the entry.</p>	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
10A	Chapter 99	Services provided by and to Federation International de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.	21/2017 22.8.2017	22.8.17	
10B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil	31/17 29.9.17	29.9.17	
10C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil	33/17 13.10.17	13.10.17	
10D	Chapter 99	Supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees	Nil	Nil	42/17 27.10.17	27.10.17	
11	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary- led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil	9/17 28.6.17	01.07.17	
12	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
12A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration In the form of commission or margin.	Nil	Nil	21/2017 22.8.2017	22.8.17	14.11.17, 49/17 14.11.17
12A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.	Nil	Nil	49/2017 14.11.17	15.11.17	
12B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.			21/2017 22.8.2017	22.8.17	14.11.17, 49/17 14.11.17
13	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence.	Nil	Nil	9/17 28.6.17	01.07.17	
14	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	<p>Services by a person by way of-</p> <p><b>(a)</b> conduct of any religious ceremony;</p> <p><b>(b)</b> renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section other 12AA of the Income-tax Act, 1961 of (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income- tax Act:</p> <p><b>Provided that nothing contained in entry (b) of this exemption shall apply to,-</b></p> <p><b>(i)</b> renting of rooms where charges are <b>one thousand rupees or more per day;</b></p> <p><b>(ii)</b> renting of premises, community halls, kalyan mandapam or open area, and the like where charges are <b>ten thousand rupees or more per day;</b></p> <p><b>(iii)</b> renting of shops or other spaces for business or commerce where charges are <b>ten thousand rupees or more per month.</b></p>	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
15	Heading 9963	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent.	Nil	Nil	9/17 28.6.17	01.07.17	
16	Heading 9964	Transport of passengers, with or without accompanied belongings, by— <b>(a)</b> air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; <b>(b)</b> non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or <b>(c)</b> stage carriage other than air- conditioned stage carriage.	Nil	Nil	9/17 28.6.17	01.07.17	
17	Heading 9964	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding:  Provided that nothing contained in this entry shall apply on or after the expiry of a period of one year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.	Nil	Nil	9/17 28.6.17	01.07.17	
18	Heading 9964	Service of transportation of passengers,with or without accompanied belongings,by— <b>(a)</b> railways in a class other than— <b>(i)</b> first class; or <b>(ii)</b> an air-conditioned coach; <b>(b)</b> metro, monorail or tramway; <b>(c)</b> inland waterways; <b>(d)</b> public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and <b>(e)</b> metered cabs or auto rickshaws (including e-rickshaws).	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
19	Heading 9965	Services by way of transportation of goods- <b>(a)</b> by road except the services of— <b>(i)</b> a goods transportation agency; <b>(ii)</b> a courier agency; <b>(b)</b> by inland waterways.	Nil	Nil	9/17 28.6.17	01.07.17	
20	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil	9/17 28.6.17	01.07.17	
21	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods – <b>(a)</b> relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; <b>(b)</b> defence or military equipments; <b>(c)</b> newspaper or magazines registered with the Registrar of Newspapers; <b>(d)</b> railway equipments or materials; <b>(e)</b> agricultural produce; <b>(f)</b> milk, salt and food grain including flours, pulses and rice; and <b>(g)</b> organic manure.	Nil	Nil	9/17 28.6.17	01.07.17	
22	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of - <b>(a)</b> agricultural produce; <b>(b)</b> goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five <b>(c)</b> goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty; <b>(d)</b> milk, salt and food grain including flour, pulses and rice; <b>(e)</b> organic manure; <b>(f)</b> newspaper or magazines registered with the Registrar of Newspapers; <b>(g)</b> relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or <b>(h)</b> defence or military equipments.	Nil	Nil	9/17 28.6.17	01.07.17	



S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
22A	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.	Nil	Nil	33/17 13.10.17	13.10.17	
23	Heading 9966 or Heading 9973	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods.	Nil	Nil	9/17 28.6.17	01.07.17	
24	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil	9/17 28.6.17	01.07.17	
24A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity	Nil	Nil	33/17 13.10.17	13.10.17	
25	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil	9/17 28.6.17	01.07.17	
26	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil	9/17 28.6.17	01.07.17	
27	Heading 9971	Services by the Reserve Bank of India.	Nil	Nil	9/17 28.6.17	01.07.17	
28	Heading 9971	Services by way of— (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil	9/17 28.6.17	01.07.17	
29	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
30	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil	Nil	9/17 28.6.17	01.07.17	
31	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (Central Act 34 of 1948).	Nil	Nil	9/17 28.6.17	01.07.17	
32	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (Central Act 19 of 1952).	Nil	Nil	9/17 28.6.17	01.07.17	
33	Heading 9971	Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (Central Act 41 of 1999).	Nil	Nil	9/17 28.6.17	01.07.17	
34	Heading 9971	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (Central Act 15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.	Nil	Nil	9/17 28.6.17	01.07.17	
35	Heading 9971	Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.  <b>Explanation.—</b> For the purposes of this entry, "acquiring bank" means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
36	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b)Cattle Insurance under Swarnajayanti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e)Group Personal Accident Policy for Self- Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;(i)Jan Arogya Bima Policy; (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana); (k) Pilot Scheme on Seed Crop Insurance; (l)Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; (o) Coconut Palm Insurance Scheme; (p)Pradhan Mantri Suraksha Bima Yojna; (q)Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (Central Act 44 of 1999).	Nil	Nil	9/17 28.6.17	NA	NA
36	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes – <b>(a)</b> Hut Insurance Scheme; <b>(b)</b> Cattle Insurance under Swarnajayanti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); <b>(c)</b> Scheme for Insurance of Tribals; <b>(d)</b> Janata Personal Accident Policy and Gramin Accident Policy; <b>(e)</b> Group Personal Accident Policy for Self- Employed Women; <b>(f)</b> Agricultural Pumpset and Failed Well Insurance; <b>(g)</b> premia collected on export credit insurance; <b>(h)</b> Restructured Weather Based Crop Insurance Scheme ( <b>RWCIS</b> ) approved by the Government of India and implemented by the Ministry of Agriculture; <b>(i)</b> Jan Arogya Bima Policy; <b>(j)</b> Pradhan Mantri Fasal Bima Yojana ( <b>PMFBY</b> ) <b>(k)</b> Pilot Scheme on Seed Crop Insurance; <b>(l)</b> Central Sector Scheme on Cattle Insurance; <b>(m)</b> Universal Health Insurance Scheme; <b>(n)</b> Rashtriya Swasthya Bima Yojana; <b>(o)</b> Coconut Palm Insurance Scheme; <b>(p)</b> Pradhan Mantri Suraksha Bima Yojna; <b>(q)</b> Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (Central Act 44 of 1999).	Nil	Nil	21/2017 22.8.2017	22.8.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
37	Heading 9971 or Heading 9991	Services of life insurance business provided under following schemes- (a) Janashree Bima Yojana; (b) Aam Aadmi Bima Yojana; (c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees; (d) Varishtha Pension BimaYojana; (e) Pradhan Mantri Jeevan Jyoti Bima Yojana; (f) Pradhan Mantri Jan Dhan Yojana; (g) Pradhan Mantri Vaya Vandan Yojana.	Nil	Nil	9/17 28.6.17	01.07.17	
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil	9/17 28.6.17	01.07.17	
39	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil	9/17 28.6.17	01.07.17	
40	Heading 9971 or Heading 9985	Services by the following persons in respective capacities – (a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil	9/17 28.6.17	01.07.17	
41	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil	9/17 28.6.17	01.07.17	
42	Heading 9971	Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves.	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
43	Heading 9972	One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.	Nil	Nil	9/17 28.6.17	01.07.17	12.10.17, 33/17 13.10.17
43	Heading 9972	Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area	Nil	Nil	33/17 13.10.17	13.10.17	
44	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil	9/17 28.6.17	01.07.17	
45	Heading 9973	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil	Nil	9/17 28.6.17	01.07.17	
46	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:-  (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and  (b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
47	Heading 9982 or Heading 9991	<p>Services provided by-</p> <p><b>(a)</b> an arbitral tribunal to-</p> <p><b>(i)</b> any person other than a business entity; or</p> <p><b>(ii)</b> a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p><b>(b)</b> a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p><b>(i)</b> an advocate or partnership firm of advocates providing legal services;</p> <p><b>(ii)</b> any person other than a business entity; or</p> <p><b>(iii)</b> a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p><b>(c)</b> a senior advocate by way of legal services to-</p> <p><b>(i)</b> any person other than a business entity; or</p> <p><b>(ii)</b> a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.</p>	Nil	Nil	9/17 28.6.17	01.07.17	
48	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil	9/17 28.6.17	01.07.17	
49	Heading 9983 or Heading 9991	<p>Services provided by the Central Government, State Government, Union territory or local authority by way of-</p> <p><b>(a)</b> registration required under any law for the time being in force;</p> <p><b>(b)</b> testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.</p>	Nil	Nil	9/17 28.6.17	01.07.17	
50	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business other Incubator or a Science and Technology of Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
51	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil	9/17 28.6.17	01.07.17	
52	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil	9/17 28.6.17	01.07.17	
53	Heading 9984	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.	Nil	Nil	9/17 28.6.17	01.07.17	
54	Heading 9985	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.	Nil	Nil	9/17 28.6.17	01.07.17	
55	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil	9/17 28.6.17	01.07.17	
56	Heading 9985	<p>Services by way of sponsorship of sporting events organised -</p> <p><b>(a)</b> by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country;</p> <p><b>(b)</b> by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;</p> <p><b>(c)</b> by the Central Civil Services Cultural and Sports Board;</p> <p><b>(d)</b> as part of national games, by the Indian Olympic Association; or</p> <p><b>(e)</b> under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.</p>	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
57	Heading 9986	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.	Nil	Nil	9/17 28.6.17	01.07.17	
58	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil	9/17 28.6.17	01.07.17	
59	Heading 9988	Services by way of slaughtering of animals.	Nil	Nil	9/17 28.6.17	01.07.17	
60	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, other labelling of fruits and vegetables which do not change or alter the essential and characteristics of the said fruits or vegetables.	Nil	Nil	9/17 28.6.17	01.07.17	
61	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil	9/17 28.6.17	01.07.17	
62	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil	9/17 28.6.17	01.07.17	
63	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs, the Government of India, under bilateral arrangement.	Nil	Nil	9/17 28.6.17	01.07.17	



S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
64	Heading 9991	Services provided by the Central Government, State Government or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil	9/17 28.6.17	01.07.17	
65	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government or local authority by way of tolerating non- performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government or local authority under such contract.	Nil	Nil	9/17 28.6.17	01.07.17	
66	Heading 9991	Services provided by the Central Government, State Government or local authority way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil	9/17 28.6.17	01.07.17	
67	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government or local authority before the 1st April, 2016: <b>Provided that</b> the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Nil	Nil	9/17 28.6.17	01.07.17	
68	Heading 9991	Services provided by the Central Government, State Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.	Nil	Nil	9/17 28.6.17	01.07.17	
69	Heading 9992	Services provided - <b>(a)</b> by an educational institution to its students, faculty and staff; <b>(b)</b> to an educational institution, by way of,- <b>(i)</b> transportation of students, faculty and staff; <b>(ii)</b> catering, including any mid-day meals scheme sponsored by the Central Government, State Government; <b>(iii)</b> security or cleaning or house-keeping services performed in such educational institution; <b>(iv)</b> services relating to admission to, or conduct of examination by, such institution; upto higher secondary: Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
70	Heading 9992	<p>Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: -</p> <p><b>(a)</b> two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management;</p> <p><b>(b)</b> fellow programme in Management;</p> <p><b>(c)</b> five year integrated programme in Management.</p>	Nil	Nil	9/17 28.6.17	01.07.17	
71	Heading 9992 or Heading 9996	<p>Services provided to a recognised sports body by-</p> <p><b>(a)</b> an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body;</p> <p><b>(b)</b> another recognised sports body.</p>	Nil	Nil	9/17 28.6.17	01.07.17	
72	Heading 9992 or Heading 9983 or Heading 9991	<p>Any services provided by, _</p> <p><b>(a)</b> the National Skill Development Corporation set up by the Government of India;</p> <p><b>(b)</b> a Sector Skill Council approved by the National Skill Development Corporation;</p> <p><b>(c)</b> an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;</p> <p><b>(d)</b> a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to-</p> <p><b>(i)</b> the National Skill Development Programme implemented by the National Skill Development Corporation; or</p> <p><b>(ii)</b> a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p><b>(iii)</b> any other Scheme implemented by the National Skill Development Corporation.</p>	Nil	Nil	9/17 28.6.17	01.07.17	
73	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
74	Heading 9992	Services provided by training providers (Project implementation agencies) under Dayal Upadhyaya Grameen Deen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil	9/17 28.6.17	01.07.17	
75	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil	9/17 28.6.17	01.07.17	
76	Heading 9993	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil	Nil	9/17 28.6.17	01.07.17	
77	Heading 9993	Services by way of- (a) health care services by a clinical an authorised medical establishment, practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil	9/17 28.6.17	01.07.17	
78	Heading 9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.	Nil	Nil	9/17 28.6.17	01.07.17	
79	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil	9/17 28.6.17	01.07.17	
80	Heading 9995	Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution – (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to <b>an amount of five thousand rupees per month per member</b> for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.	Nil	Nil	9/17 28.6.17	01.07.17	
81	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance <b>is not more than one lakh</b> and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil	9/17 28.6.17	01.07.17	

S. No	Chap,Sec,Head, Group or Ser. Code(Tariff)	Description of Services	IGST %	Condition	Notify No. & dt	Period From	Period To Notify No
1	2	3	4	5	6	7	8
82	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil	9/17 28.6.17	01.07.17	
82A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil	49/2017 14.11.17	15.11.17	
83	Heading 9996	Services by way of training or coaching in recreational activities relating to- <b>(a)</b> arts or culture, or <b>(b)</b> sports by charitable entities registered under section 12AA of the Income-tax Act.	Nil	Nil	9/17 28.6.17	01.07.17	
84	Heading 9996	Services by way of right to admission to- <b>(a)</b> circus, dance, or theatrical performance including drama or ballet; <b>(b)</b> award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event; <b>(c)</b> recognised sporting event, where the consideration for admission <b>is not more than Rs 250 per person</b> as referred to in <b>(a), (b) and (c)</b> above.	Nil	Nil	9/17 28.6.17	01.07.17	
85	Chapter 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017	Nil	Nil	25/17 21.9.17	21.9.17	

1. Notification No.9/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: **Services Exempt; definitions**

**2. Definitions.** - For the purposes of this notification, unless the context otherwise requires, -

(a) “advertisement” means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;

(b) “advocate” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (Central Act 25 of 1961);

(c) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training;

(d) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;

(e) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;

(f) “aircraft” has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (Central Act 22 of 1934);

(g) “airport” has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (Central Act 55 of 1994.);

(h) “approved vocational education course” means, -

(i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (Central Act 52 of 1961); or

(ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship

(i) “arbitral tribunal” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996);

(j) “authorised dealer of foreign exchange” shall have the same meaning assigned to “Authorised person” in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (Central Act 42 of 1999);

(k) “authorised medical practitioner” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;

<b>(l)</b> “banking company” has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934);
<b>(m)</b> “brand ambassador” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
<b>(n)</b> “business entity” means any person carrying out business;
<b>(o)</b> “business facilitator or business correspondent” means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;
<b>(p)</b> “Central Electricity Authority” means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948);
<b>(q)</b> “Central Transmission Utility” shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (Central Act 36 of 2003);
<b>(r)</b> “charitable activities” means activities relating to -
<b>(i)</b> public health by way of -
<b>(A)</b> care or counseling of -
<b>(I)</b> terminally ill persons or persons with severe physical or mental disability;
<b>(II)</b> persons afflicted with HIV or AIDS;
<b>(III)</b> persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or
<b>(B)</b> public awareness of preventive health, family planning or prevention of HIV infection;
<b>(ii)</b> advancement of religion, spirituality or yoga;
<b>(iii)</b> advancement of educational programmes or skill development relating to,-
<b>(A)</b> abandoned, orphaned or homeless children;

<b>(B)</b> physically or mentally abused and traumatized persons;
<b>(C)</b> prisoners; or
<b>(D)</b> persons over the age of 65 years residing in a rural area;
<b>(iv)</b> preservation of environment including watershed, forests and wildlife;
<b>(s)</b> “clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
<b>(t)</b> “contract carriage” has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);
<b>(u)</b> “courier agency” means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;
<b>(v)</b> “Customs station” shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (Central Act 52 of 1962);
<b>(w)</b> declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;
<b>(x)</b> distributor or selling agent” means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;
<b>(y)</b> “educational institution” means an institution providing services by way of,-
<b>(i)</b> pre-school education and education up to higher secondary school or equivalent;
<b>(ii)</b> education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
<b>(iii)</b> education as a part of an approved vocational education course;
<b>(z)</b> “electricity transmission or distribution utility” means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (Central Act 36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;

<b>(za)</b>	e-rickshaw” means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;
<b>(zb)</b>	“general insurance business” has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (Central Act 57 of 1972);
<b>(zc)</b>	“general public” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;
<b>(zd)</b>	“goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);
<b>(ze)</b>	“goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;
<b>(zf)</b>	“governmental authority” has the same meaning as assigned to it in the <i>Explanation</i> to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) { <b>up to 12.10.2017 vide Notify No. 33/2017 dt;13.10.2017</b> }
<b>(zfi)</b>	“Governmental Authority” means an authority or a board or any other body, - (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution { <b>W.E.F 13.10.2017 vide Notify No. 33/2017 dt;13.10.2017</b> }
<b>(zfa)</b>	“Government Entity” means an authority or a board or any other body including a society, trust, corporation, (i) set up by an Act of Parliament or State Legislature; or (ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority { <b>W.E.F 13.10.2017 vide Notify No. 33/2017 dt;13.10.2017</b> }
<b>(zgi)</b>	“health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;
<b>(zhi)</b>	“incubatee” means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;
<b>(zji)</b>	“inland waterway” means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (Central Act 1 of 1917);
<b>(zji)</b>	“insurance company” means a company carrying on life insurance business or general insurance business;
<b>(zki)</b>	“interest” means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;



<b>(zl)</b>	“intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;
<b>(zm)</b>	“legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;
<b>(zn)</b>	“life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (Central Act 4 of 1938);
<b>(zo)</b>	“life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;
<b>(zp)</b>	“metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);
<b>(zq)</b>	“national park” has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (Central Act 53 of 1972);
<b>(zr)</b>	“online information and database access or retrieval services” shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (Central Act 13 of 2017);
<b>(zs)</b>	“original works” means- all new constructions;
	<b>(i)</b> all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
	<b>(ii)</b> erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;
<b>(zt)</b>	“print media” means,—
	<b>(i)</b> ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (Central Act 25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;
	<b>(ii)</b> ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (Central Act 25 of 1867);
<b>(zu)</b>	“port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (Central Act 15 of 1908);
<b>(zv)</b>	“radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;
<b>(zw)</b>	“recognised sporting event” means any sporting event,-

	<b>(i)</b> organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;
	<b>(ii)</b> organised -
	<b>(A)</b> by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;
	<b>(B)</b> by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;
	<b>(C)</b> by Central Civil Services Cultural and Sports Board;
	<b>(D)</b> as part of national games, by Indian Olympic Association; or
	<b>(E)</b> under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;
<b>(zx)</b>	“recognised sports body” means –
	<b>(i)</b> the Indian Olympic Association;
	<b>(ii)</b> Sports Authority of India;
	<b>(iii)</b> a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;
	<b>(iv)</b> national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;
	<b>(v)</b> the International Olympic Association or a federation recognised by the International Olympic Association; or
	<b>(vi)</b> a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;
<b>(zy)</b>	“religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;

<b>(zz)</b>	“renting in relation to immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;
<b>(zza)</b>	“Reserve Bank of India” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934);
<b>(zzb)</b>	“residential complex” means any complex comprising of a building or buildings, having more than one single residential unit;
<b>(zzc)</b>	“rural area” means the area comprised in a village as defined in land revenue records, excluding- the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;
<b>(zzd)</b>	“senior advocate” has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (Central Act 25 of 1961);
<b>(zze)</b>	“single residential unit” means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;
<b>(zzf)</b>	“special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,
<b>(zzg)</b>	“specified organisation” shall mean,-
	<b>(i)</b> Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
	<b>(ii)</b> ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (Central Act 35 of 2002); (Central Act 35 of 2002);
<b>(zzh)</b>	“stage carriage” shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);
<b>(zzi)</b>	“State Electricity Board” means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948);
<b>(zzj)</b>	“State Transmission Utility” shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (Central Act 36 of 2003);
<b>(zzk)</b>	“state transport undertaking” has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);
<b>(zzl)</b>	“tiger reserve” has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (Central Act 53 of 1972);

<b>(zzm)</b>	“tour operator” means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;
<b>(zzn)</b>	"trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act,1926(Central Act 16 of 1926);
<b>(zzo)</b>	“vessel” has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (Central Act 38 of 1963);
<b>(zzp)</b>	“wildlife sanctuary” means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (Central Act 53 of 1972);
<b>(zzq)</b>	“zoo” has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (Central Act 53 of 1972).
<b>3. Explanation.-</b> For the purposes of this notification,-	
<p><b>(i)</b> Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter, “Section” and “Heading” in the scheme of classification of services.</p>	
<p><b>(ii)</b> Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.</p>	
<p><b>(iii)</b> A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm". <b>(inserted by Notifn. No.21/2017 dated 22.8.2017)</b></p>	

**Notifications: IGST: Services RCM**

1. Notification No.10/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 28.6.2017: **Services RCM**
2. Notification No.22/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 22.8.2017: **Services RCM; insertions**
3. Notification No.32/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 13.10.2017: **Goods RCM; exempt from 13.10.2017 to 31.03.2018**
4. Notification No.34/2017-Integrated Tax (Rate), GOI, Min. of Finance (Dept. of Rev.) New Delhi, dt; 13.10.2017: **Services RCM; insert**

**How to Read:- The rate of tax under SGST Act, 2017 and CGST Act, 2017 is EQUAL HALF PART of IGST rate of tax**

S. No	Category of Supply of Services	Supplier of service	Recipient of Service	Noti. No. & dt	Period From	Period To Noti. No/dt
1	2	3	4	5	6	7
1	Any service supplied by any person who is located in a non-taxable territory to any person other than non-taxable online recipient.	Any person located in a non-taxable territory	Any person located in the taxable territory other than non-taxable online recipient.	10/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
2	Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person.	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person; located in the taxable territory.	10/17 28.6.17	1.7.17	21.8.17

S. No	Category of Supply of Services	Supplier of service	Recipient of Service	Noti. No. & dt	Period From	Period To Noti. No/dt
1	2	3	4	5	6	7
2	<p>Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to-</p> <p>(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p>	<p>Goods Transport Agency (GTA), who has not paid integrated tax at the rate of 12%.</p>	<p>(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person; located in the taxable territory.</p>	<p>22/17 22.8.17</p>	<p>22.8.17</p>	<p>12.10.17, 32/17 13.10.17</p>
3	<p>Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.</p>	<p>An individual advocate including a senior advocate or firm of advocates.</p>	<p>Any business entity located in the taxable territory.</p>	<p>10/17 28.6.17</p>	<p>1.7.17</p>	<p>12.10.17, 32/17 13.10.17</p>
4	<p>Services supplied by an arbitral tribunal to a business entity.</p>	<p>An arbitral tribunal.</p>	<p>Any business entity located in the taxable territory.</p>	<p>10/17 28.6.17</p>	<p>1.7.17</p>	<p>12.10.17, 32/17 13.10.17</p>

S. No	Category of Supply of Services	Supplier of service	Recipient of Service	Noti. No. & dt	Period From	Period To Noti. No/dt
1	2	3	4	5	6	7
5	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.	10/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
6	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.	10/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
7	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.	10/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
8	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.	10/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
9	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.	10/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
10	Services supplied by a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.	A person located in non-taxable territory	Importer, as defined in clause (26) of section 2 of the Customs Act, 1962(52 of 1962), located in the taxable territory.	10/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
11	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.	10/17 28.6.17	1.7.17	12.10.17, 32/17 13.10.17
12	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India	34/17 13.10.17	13.10.10	12.10.17, 32/17 13.10.17

<b>Central Excise Tariff: Chapters</b>			
<b>Name of Chapter</b>	<b>Chapter Contents</b>	<b>Name of Chapter</b>	<b>Chapter Contents</b>
Chapter 1	Live Animals, Bovine & Poultry	Chapter 51	Wool materials & Waste, Animal Hairs
Chapter 2	Meat & Edible Offal of Animals	Chapter 52	Cotton materials, Synthetics & Woven fabrics
Chapter 3	Fish Meat & Fillets	Chapter 53	Flex raw, Vegetable materials & Paper yarn
Chapter 4	Eggs, Honey & Milk Products	Chapter 54	Synthetic felaments, Woven fabrics & Rayons
Chapter 5	Non Edible Animal Products	Chapter 55	Synthetic felament tows & Polyster staple fiber
Chapter 6	Live Trees & Plants	Chapter 56	Towels, Napkins, ropes & Netting materials
Chapter 7	Vegetables	Chapter 57	Carpets & Floor coverings textile Handlooms
Chapter 8	Fruits & Dry Fruits	Chapter 58	Labels, Bades, Woven pile & Chennile, Terry towelings
Chapter 9	Tea, Coffee & Spices	Chapter 59	Rubberised textile fabrics, Convayer belts
Chapter 10	Edible Grains	Chapter 60	Pile,Wrap Knit,Tarry & Croched fabrics
Chapter 11	Milling Industry Products	Chapter 61	Men & Women Clothing
Chapter 12	Oil Seeds, Fruit & Part of Plants	Chapter 62	Men & Women Jackets, Coats & Garments
Chapter 13	Gums, Resins, Vegetable SAP & Extracts	Chapter 63	Blankets & Bedsheets
Chapter 14	Vegetable Material & Products	Chapter 64	Shoes & Footwear Products
Chapter 15	Fats, Oils & Waxes their Fractions	Chapter 65	Hats & Accessories
Chapter 16	Preserved/Prepared Food Items	Chapter 66	Umbrellas & Accessories
Chapter 17	Sugar, Jaggery, Honey & bubble Gums	Chapter 67	Artificial flowers, Wigs & False Beards
Chapter 18	Chocolate & Cocoa Products	Chapter 68	Monumental & Building Stones
Chapter 19	Pizza, Cake, Bread, Pasta & Waffles	Chapter 69	Bricks, Blocks & Ceramics
Chapter 20	Edible Plants – Fruits, Nuts & Juices	Chapter 70	Glasses, Mirrors, Flasks
Chapter 21	Tea & Coffee Extract & Essence	Chapter 71	Pearls, Diamonds, Gold, Platinum
Chapter 22	Water – Mineral & Aerated	Chapter 72	Iron, Alloys, Scrap & Granules
Chapter 23	Flours, Meals & Pellets	Chapter 73	Iron tube, piles & Sheets
Chapter 24	Tobacco, Stemmed & Stripped	Chapter 74	Copper Mattes, Rods, Bars, Wires, Plates
Chapter 25	Salts & Sands	Chapter 75	Nickel Mattes & Unwrought Nickel



<b>Central Excise Tariff: Chapters</b>			
<b>Name of Chapter</b>	<b>Chapter Contents</b>	<b>Name of Chapter</b>	<b>Chapter Contents</b>
Chapter 26	Mineral Ores & Slags	Chapter 76	Unwrought Aluminium- Rods, Sheets & Profiles
Chapter 27	Fossil Fuels – Coal & Petroleum	Chapter 78	Unwrought Lead – Rods, Sheets & Profiles
Chapter 28	Gases & Non Metals	Chapter 79	Unwrought Zinc – Rods, Sheets & Profiles
Chapter 29	Hydrocarbons – Cyclic & Acyclic	Chapter 80	Unwrought Tin – Rods, Sheets & Profiles
Chapter 30	Drugs & Pharmaceuticals	Chapter 81	Magnesium, Cobalt, Tungsten Articles
Chapter 31	Fertilisers	Chapter 82	Hand Tools & Cutlery
Chapter 32	Tanning & Colouring Products	Chapter 83	Locks, Metal Mountings & Fittings
Chapter 33	Essential Oils, Beauty Products	Chapter 84	Industrial Machinery
Chapter 34	Soaps, Waxes, Polish products	Chapter 85	Electrical Parts & Electronics
Chapter 35	Casein, Albumin, Gelatin, Enzymes	Chapter 86	Railway Locomotives & Parts
Chapter 36	Propellants, Explosives, Fuses, Fireworks	Chapter 87	Tractors & Motor Vehicles
Chapter 37	Photographic & Cinematographic Films	Chapter 88	Balloons, Parachutes & Airlift Gear
Chapter 38	Insecticides, Artificial Carbon & Graphite	Chapter 89	Cruise Ships & Boats
Chapter 39	Polymers, Polyethylene, Cellulose	Chapter 90	Medical, Chemical & Astronomy
Chapter 40	Rubber, Plates, Belt, Condensed Milk	Chapter 91	Watches & Clocks
Chapter 41	Raw hides & Skins, Leather	Chapter 92	Musical Instruments
Chapter 42	Trunks, Suit-cases, Vanity cases	Chapter 93	Military Weapons & firearms
Chapter 43	Raw Fur Skins, Articles of apparel	Chapter 94	Furniture, Bedding & lighting
Chapter 44	Fuel wood, Wood Charcoal	Chapter 95	Children Toys, Table & Board Games & Sports Goods
Chapter 45	Natural Cork, Shuttlecock Cork	Chapter 96	Pencil Lighter Toiletries
Chapter 46	Plaiting Materials, Basketwork	Chapter 97	Paintings Decoratives Sculptures
Chapter 47	Mechanical & Chemical woodpulp	Chapter 98	Machinery Lab Chemicals Drugs Medicines
Chapter 48	Newsprint, Uncoated paper & paperboard	Chapter 97	Blank
Chapter 49	Printed Books, Brochures, Newspapers	Chapter 98	Blank
Chapter 50	Silk Worm Coccon, Yarn, Waste & Woven Fabrics	Chapter 99	All Services (under GST)