

Frequently Asked Questions (FAQs)

S. No.	Questions	Replies																			
1.	What is the HSN Code and GST rate for lac or shellac bangles?	Lac or shellac bangles are classifiable under heading 7117 and attracts 3% GST.																			
2.	What is the HSN Code & GST Rate for kulfi?	Kulfi is classifiable under heading 2105 and attracts 18%GST.																			
3.	What is the HSN Code for Solar Panel mounting structure and its GST Rate?	<ul style="list-style-type: none"> Structures of Iron or steel fall under heading 7308 and structures of aluminium fall under heading 7610 and attract 18%GST. Solar Panel Mounting Structure, depending on the metal they are made of, will fall under 7308 or 7610 and attract 18%GST. 																			
4	What is the HSN Code for Idli Dosa batter (Wet Flour) and its GST Rate?	Idli Dosa batter(Wet Flour)[as food mixes] falls under heading 2106 and attracts 18% GST.																			
5.	What is the HSN Code for Maize Seeds and its GST Rate?	Maize (of seed quality) falls under heading 1005 and attract Nil GST.																			
6.	What is the HSN Code for Saree and dhoti and its GST rate?	<p>Sarees and dhoti are classifiable under different headings depending on their constituent and attract GST Rate as under:</p> <table border="1"> <thead> <tr> <th>Constituent Fibre</th> <th>Description</th> <th>HSN Code</th> <th>GST Rate</th> </tr> </thead> <tbody> <tr> <td>Silk</td> <td>Woven Fabrics of Silk - sarees</td> <td>5007</td> <td>5%</td> </tr> <tr> <td rowspan="2">Cotton</td> <td>Of not more than 200gsm</td> <td>5208</td> <td>5%</td> </tr> <tr> <td>Of more than 200gsm</td> <td>5209</td> <td>5%</td> </tr> <tr> <td>Manmade Filaments Yarn</td> <td>Of any gsm</td> <td>5407 or 5408</td> <td>5%</td> </tr> </tbody> </table>	Constituent Fibre	Description	HSN Code	GST Rate	Silk	Woven Fabrics of Silk - sarees	5007	5%	Cotton	Of not more than 200gsm	5208	5%	Of more than 200gsm	5209	5%	Manmade Filaments Yarn	Of any gsm	5407 or 5408	5%
Constituent Fibre	Description	HSN Code	GST Rate																		
Silk	Woven Fabrics of Silk - sarees	5007	5%																		
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7.	What is the HSN Code and GST Rate for Filters or Water Purifiers?	Filters or Water Purifiers fall under heading 8421 and attract 18%GST.
8.	What is the HSN Code for Organic Surface Active Agents and its GST Rate?	<ul style="list-style-type: none"> Organic surface-active products or preparations or agents fall under heading 3401 or 3402. Soaps ;organic surface active products and preparations for use and soaps, in form of bars, cakes, moulded pieces or shapes falling under heading 3401[except 3401 30]attract 18% GST. Other organic surface active products and preparations falling under sub-heading 3401 30 and organic surface active agents and preparations falling under heading 3402 attract 28%GST.
9.	What is the GST Rate on Rakhi?	<ul style="list-style-type: none"> Puja samagri, including kalava (raksha sutra)attracts Nil GST. Rakhi,which is in form of kalava (raksha sutra)will thus attract Nil GST. Any other rakhi would be classified as per its constituent materials and attract GST accordingly.
10.	What is the GST Rate on Nail Polish?	Nail Polish[whether in large quantities say 50 to 100 litres or in retail packs]falls under heading 3304 and attracts 28%GST.
11.	What is the GST Rate and HSN Code of Wet Dates?	Wet dates fall under heading 0804 and attract 12% GST.
12.	What is the HSN Code and GST Rate for Pet Food?	Dog or Cat foods fall under heading 2309 and attracts 18% GST under the residual entry S NO.453

13.	What is the classification and GST rate for sale of Export Incentives Licenses like MEIS , SEIS and IEIS?	MEIS etc. fall under heading 4907 and attract 12% GST.
14.	What is HSN Code and GST rate for a fabric 1.2 MT cut for pant and 2.5 MT cut for a shirt?	Specified fabrics attract 5% GST, whether or not in form of cut pieces.
15.	What is the classification of Hand Decorative Figurines and Hand Decorative Artefacts made of marble powder, stone and unsaturated resin?	Articles of marble [including those made of marble powder, stone and unsaturated resin] fall under heading 6802 and attract 28% GST.
16.	What will be the GST Rate for Arecanut/Betel nut?	<ul style="list-style-type: none"> • Fresh Areca nut /betel nut fall under heading 0802 and attract Nil GST. • Dried areca nut/betel nuts fall under heading 0802 and attract 5% GST.
17.	What is the HSN code and GST rates for cotton seed oil cake?	<ul style="list-style-type: none"> • Cotton seed oil cakes for use as aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed attract Nil GST. • Cotton seed oil cakes for other uses attract 5% GST.
18.	What is the GST Rate for Portable and Mobile Toilets?	Prefabricated buildings, including portable and mobile toilets, fall under heading 9406 and attract 18% GST.
19.	What is the GST Compensation Cess rate on imported coal?	Imported coal will attract GST compensation cess @ Rs. 400 per tonne.

20.	What is the HSN Code and GST Rates for battery for mobile handsets?	Battery for Mobile handsets falls under heading 8506 and attracts 28% GST.
21.	What is the HSN Code and GST rate for Tamarind?	<ul style="list-style-type: none"> • Tamarind (fresh) falls under 0810 and attract Nil GST. • Tamarind (dry) falls under 0813 and attract 12% GST.
22.	What is the HSN Code and GST Rate for tamarind kernel?	Tamarind kernel falls under heading 1207 and attracts Nil GST .
23.	What is the HSN Code and GST Rate for tamarind kernel powder?	Tamarind kernel powder falls under heading 1302, and attract 18% GST.
24.	What is the GST Rate on Hair Rubber Bands?	Hair Rubber Bands fall under heading 4016 and attracts 28% GST.
25.	What is HSN Code and GST Rate for Khari and hard butters?	Khari and hard butters falls under heading 1905 and attracts 18% GST.
26.	What is the GST Rate and HSN Code of Khoya/Mawa?	Khoya /mawa being concentrated milk falls under 0402 and attracts 5% GST.

27.	<p>What will be the GST Rate for printed paperboard mono carton/Dabbi of a pharmaceutical company and what will be the GST Rate for a non-corrugated Carton and corrugated carton?</p>	<ul style="list-style-type: none"> • Cartons, boxes and cases of corrugated paper or paper board ,fall under heading 4819 and attract 12% GST. • Folding cartons, boxes and cases, of non-corrugated paper and paperboard,falling under heading 4819 attract 18%GST rate under the residual entry S.No 453.
28	<p>Tabacco leaves falling under the heading 2401 attracts 5% GST on reverse charge basis in respect of supply by an agriculturist. What is the meaning of tobacco leaves?</p>	<p>For GST rate of 5%, tobacco leaves means leaves of tobacco as such or broken tobacco leaves or tobacco leaves stems.</p>
29	<p>What are the GST Rate and HSN Code of Isabgol seeds?</p>	<ul style="list-style-type: none"> • Isabgol seeds fall under heading 1211 • Fresh Isabgol seeds attract Nil GST. • Dried or frozen Isabgol seeds attract 5% GST.
30	<p>What are the GST Rate and HSN Code of Isabgol Husk?</p>	<p>Isabgol husk fall under heading 1211 and attracts 5% GST.</p>
31	<p>What are the GST Rate and HSN Code of copra and dried coconut?</p>	<ul style="list-style-type: none"> • Coconut, fresh or dried, whether or not shelled or peeled fall under heading 0801 and attract Nil GST. As per the HSN Explanatory notes, the heading excludes copra, the dried flesh of coconut used for the expression of coconut oil(1203) • Copra falls under heading 1203 and attract 5% GST.
32	<p>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] attracts 5% GST. Does the retail sale price referred to above include the GST?</p>	<ul style="list-style-type: none"> • As per the Legal Metrology (Packaged Commodities) Rules, 2011,retail sale price[RSP] means the maximum price at which the commodity in packaged may be sold to the consumer and is inclusive of all taxes. • Thus, retail sale price declared on the package is inclusive of GST. • GST for footwear will be 5% if the RSP exceeds Rs.500 per pair. • GST, however will be payable on the transaction value.

33	Readymade garments of sale value not exceeding Rs.1000 per piece attracts 5% GST. Readymade garments of sale value exceeding Rs 1000 per piece attracts 12% GST. How does a supplier determine what rate to charge on readymade garments?	<ul style="list-style-type: none"> The sale value referred to in the notification refers to the transaction value and not the retail sale price of such readymade garments. That is , if a wholesaler supplies readymade garments for a transaction value of Rs 950 per piece to a retailer ,the GST chargeable on such readymade garments will be 5%. However, if the retailer sells such readymade garments for Rs. 1100 per piece ,the GST chargeable on such readymade garments will be 12%.
34	What is the GST rate on chocolate 'sandesh' Bengali misti?	Sandesh, whether or not including chocolate, attracts 5% GST.

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35	What is the HSN Code for Mahua Flower and its GST rate?	Mahua Flower fall under heading 1212 and attract 5% GST.
36	What is the HSN code for Sai leaves which is used for making plates and its GST rate?	Sai leaves are classifiable under heading 0604 and attract Nil GST.
37.	What is the HSN code for Sabai Grass(a kind of grass used for making of rope, baskets,etc) and its GST rate?	Sabai Grass is used for plaiting material and is classifiable under heading 1401 and attracts 5%GST.
38	What is the GST rate on handmade Branded biri?	<ul style="list-style-type: none"> All biris attract 28% GST . In addition, handmade biriis attract NCCD of Re 1 per thousand. Machine made biris attract NCCD of Rs 2 per thousand.
39	What is the GST rate on Sugarcane procured by the sugar mills which is generally fresh and procured directly from the Farm?	Fresh or chilled sugarcane, Falling under heading 1212, attracts Nil GST.

40	Will 5% GST on raw cotton be paid directly by factories on reverse charge basis and who will pay it?	Where the supply of raw cotton is by an agriculturist(as defined under section 2(7) of the central goods and services Tax Act ,2017) to a registered person , GST will have to be paid by such registered person on reverse charge.
41	What is the GST rate on Electric accumulators?	Electric accumulators , including separators therefore , whether or not rectangular (including square) fall under heading 8507 and attract 28% GST.
42	Can sterilization pouches be treated as aseptic packing paper? What is the GST rate on sterilization pouches?	<ul style="list-style-type: none"> • Sterilization pouches are different than aseptic packaging paper . • Sterilization pouches fall under heading 3005 and attract 12% GST.
43	<p>What is the GST rate on Jute yarn and Jute twine?</p> <p>What is the GST rate on Jute bags and Jute cloth?</p>	<ul style="list-style-type: none"> • As per the HSN Explanatory Notes, goods of jute fibres measuring 20,000decitex or less are classifiable under heading 5307 as yarn and attract 5% GST. • Goods of jute fibres measuring more than 20,000 decitex classifiable under heading 5607 as twine and attract 12%GST. • Sacks and bags ,of a kind used for the packing of goods are classifiable under heading 6305 and attract 5%/12%GST depending on their sale value not exceeding or exceeding Rs 1000 per piece. • Woven fabrics of jute are classifiable under heading 5310 and attract 5% GST, with no refund of unutilized ITC.
44	What is the GST rate on used Rail Wagons?	<ul style="list-style-type: none"> • Railway wagons are classifiable under heading 8606 and attract 5% with no refund of unutilized ITC. • Therefore , used railway wagons also attract 5% GST.

45	What is the GST rate and HSN code of raw and processed wood of Malaysia saal and Marandi wood?	Wood in the rough, whether or not stripped of bark or sapwood , or roughly squared, is classifiable under heading4403 and attracts 18% GST.
46	What is the GST rate Khakhara (traditional food)?	Khakhara falls under Namkeens, bhujia,mixture, chabena and similar edible preparations in ready for consumption form which is classifiable under heading 210690 and attracts 12% GST.
47	Is NCCD leviable on tobacco products from 1 st July 2017? What will be the method of valuation for levy of NCCD?	<ul style="list-style-type: none"> • NCCD shall be continue to be levied on tobacco and tobacco products at the rates applicable prior to 1st July 2017 • Since NCCD is a duty of excise, the valuation for the purpose of charging NCCD shall be as per the central excise law read with valuation Rules central Excise Law.
48	What is the GST rate and HSN code of Roasted grams?	Roasted Grams fall under heading 2106 90 and attract 12 % GST.
49	What is the HSN Code and GST rate for chilli soaked in butter milk with salt (mor milagai in Tamil)?	<ul style="list-style-type: none"> • Vegetable provisionally preserved(for example, by sulphur dioxide gas, in brine, in sulphur water or in the other preservative solutions), but unsuitable in that state for immediate consumption are classifiable under heading 0711 and attract 5% GST. • Thus, Chilli soaked in butter milk with salt(mor milagai in Tamil) falls under 0711 and attract 5% GST.
50.	What is the GST rate for bangles?	<ul style="list-style-type: none"> • Plastic bangles falling under heading 3926 are exempt from GST. • Glass bangles(except those are made from precious metals) falling under heading 7018 are exempt from GST. • Bangles of base metal, whether or not plated with precious metals, falls under tariff item 7117 19 10 and attract 3% GST.

51	What is the classification and GST rate for Manmade fishnet twine?	<ul style="list-style-type: none"> As per the HSN explanatory Notes, goods of manmade fibres (including those yarns of two or more monofilaments of Chapter 54) measuring 10,000 decitex or less are classifiable under chapter 54 or 55 as yarn and attracts 5% GST. Goods of manmade fibre(including those yarns of two or more monofilaments of Chapter 54)measuring more than 10,000 decitex are classifiable under heading 5607 as twine and attracts 12% GST.
52	What is the HSN Code and GST rate for soft Drinks i.e aerated drinks?	All goods(including aerated waters), containing added sugar or other sweetening matter or flavored falling under heading 2202 10 attracts 28% GST and 12% compensation cess.
53.	What is the HSN Code and rates for Mutton leg?	<ul style="list-style-type: none"> Meat of sheep or goats (including mutton leg), fresh ,chilled or frozen[other than frozen and put up in unit container] falling under heading 0204 is exempt from GST. However meat of sheeps or goats (including mutton leg) frozen and put up in unit container falling under heading 0204 attracts 12% GST
54.	What is the HSN Code and rates for Coffee?	Instant coffee falls under heading 2101 and attracts 28% GST.
55.	What is the HSN Code and rates for Sausages?	Sausages and similar products of meat, meet offal or blood; food preparation based on these products fall under heading 1601 and attract 12% GST.