

F. No. 332/2/2017 –TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax Research Unit

North Block, New Delhi  
Dated the -December, 2017

A number of issues were received from trade, individuals and other stake holders seeking clarification as regards classification of goods and applicable GST rates. The references were examined in the Fitment Committee and clarifications were issued in the form of Frequently Asked Questions (FAQs). As of now, three tranches of such FAQs have been issued. These were published for wider circulation, on 24.07.2017 (21 questions), 03.08.2017 (34 questions) and 29.09.2017 (39 questions).

2. Certain feedback/requests have been received from stake holders that these clarifications be issued in the form of circular, so that these have binding effect. Accordingly, the consolidated FAQs are now being re-issued in the form of circular after updated the position as regards changes in GST rates in the interim period, as mentioned in the table below:

TABLE

S. No.	Queries	Replies
1.	What is the HSN code and rates for Mutton leg?	<p>1. 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.</p> <p>2. However, meat of sheep or goats (including mutton leg), frozen and put up in unit container, falling under heading 0204 attracts 5% GST. [Notification No. 41/2017 Central Tax (Rate)]</p>
2.	What is the GST rate and HSN code of Khoya/Mawa?	1. Khoya / mawa being concentrated milk falls under 0402 and attracts 5% GST.
3.	What is the HS code for Sal Leaves which is used for making plates and its GST rate?	1. Sal leaves are classifiable under heading 0604 and attract Nil GST
4.	What is the HS code and GST rate for Chilli soaked	1. Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in

S. No.	Queries	Replies
	in butter milk with salt (mor milagai in tamil)?	sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption are classifiable under heading 0711 and attract 5% GST. 2. Thus, chilli soaked in butter milk with salt (mor milagai in Tamil) falls under 0711 and attracts 5% GST.
5.	What is HS code and GST rate of Sangari?	1. Sangari is dried vegetable and fall under HS code 0712. It attracts Nil GST.
6.	What will be the GST rate for Arecanut/ Betel nut?	1. Fresh areca nut / betel nuts fall under heading 0802 and attract Nil GST. 2. Dried areca nut / betel nuts fall under heading 0802 and attract 5% GST.
7.	What is the GST rate and HSN code of Wet Dates?	1. Wet dates fall under heading 0804 and attract 12% GST.
8.	What is the HS code and GST rate for tamarind?	1. Tamarind [fresh] falls under 0810 and attract Nil GST. 2. Tamarind [dry] falls under 0813. 3. Prior to 22.09.2017 tamarind [dry] attracted 12% GST. 4. With effect from 22.09.2017, tamarind dry attracts 5% GST. [Notification No. 27/2017 Central Tax (Rate)]
9.	What is HS code and GST rate of Methi Patha (dry) and Dhaniya Patha (dry)?	1. Methi Patha (dry) i.e. dry fenugreek leaves and Dhaniya Patha (dry) i.e. dry coriander leaves are spices falling under HS code 0910 and attract 5% GST.
10.	What is the HS Code and GST rate on Turmeric?	1. Fresh turmeric, other than in processed form, falls under 0910 and attracts Nil GST. 2. Turmeric dried or ground attracts 5% GST.
11.	What is the HS code for Maize Seeds and its GST rate?	1. Maize [of seed quality] fall under heading 1005 and attract Nil GST.
12.	What is the GST rate on seeds of wheat, paddy for sowing purpose?	1. The GST rate on seeds of wheat, paddy for sowing purpose is Nil.
13.	What is HS code and GST rate of copra and dried coconut?	1. Coconuts, 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

S. No.	Queries	Replies
		<p>flesh of coconut used for the expression of coconut oil (1203).</p> <p>2. Copra falls under heading 1203 and attracts 5% GST.</p>
14.	What is the HS code and GST rate for tamarind kernel?	<p>1. Tamarind kernel of seed quality attracts Nil GST, whereas</p> <p>2. Tamarind kernel of other than seed quality attracts 5% GST.</p>
15.	What is the HS code and the GST rate for Isabgol seeds?	<p>1. Isabgol seeds fall under heading 1211.</p> <p>2. Fresh Isabgol seeds attract Nil GST.</p> <p>3. Dried or frozen Isabgol seeds attract 5% GST.</p>
16.	What is the HS code and the GST rate for Isabgol husk?	<p>1. Isabgol husk falls under 1211 and attracts 5% GST.</p>
17.	What is the HS code for Mahua Flower and its GST rate?	<p>1. Mahua flowers fall under heading 1212 and attract 5% GST.</p>
18.	What is the GST rate on sugar cane seeds and sugar cane as such?	<p>1. Sugar cane, fresh or chilled including that for sowing, falls under HS code 1212, and attract Nil rate of GST.</p>
19.	What is the HS Code and GST rate on Paddy Husk and is it different from Rice bran?	<p>1. Cereal straw and husks, including rice husks or rice hulls, unprepared, whether or not chopped, ground, pressed or in the form of pellets fall under HS code 1213 and attract Nil GST.</p> <p>2. Rice bran falls under HS code 2302 and attracts Nil GST if supplied as cattle feed or 5% if supplied for other purposes.</p>
20.	What is the HS code and GST rate for tamarind kernel powder?	<p>1. Tamarind kernel powder falls under heading 1302, and attracts 18% GST.</p>
21.	What is the HS code for Sabai Grass (a kind of grass used for making of rope, baskets, etc.) and its GST rate?	<p>1. Sabai grass is used as plaiting material and is classifiable under heading 1401 and attracts 5% GST.</p>

<b>S. No.</b>	<b>Queries</b>	<b>Replies</b>
22.	What is the HSN code and rates for Sausages?	1. Sausages and similar products, of meat, meat offal or blood; food preparations based on these products fall under heading 1601 and attract 12% GST.
23.	What is the HS Code and GST rate on Peanut Chikki, Rajgira Chikki, Sesame Chikki, and shakkarpara?	<ol style="list-style-type: none"> <li>1. As per HS explanatory notes, HS code 1704 covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</li> <li>2. Prior to 15.11.2017, Peanut Chikki, Rajgira Chikki, Sesame Chikki and shakkarpara attracted 18% GST.</li> <li>3. With effect from 15.11.2017, Peanut Chikki, Rajgira Chikki, Sesame Chikki and shakkarpara attracts 5% GST. [Notification No. 41/2017 Central Tax (Rate)]</li> </ol>
24.	What is the GST rate on chocolate 'sandesh' Bengali misti?	1. Sandesh, whether or not containing chocolate, attract 5% GST.
25.	What is HS code and GST rate for Khari and hard Butters?	1. Khari and hard butters fall under heading 1905 and attract 18% GST.
26.	What is the HSN code and rates for Coffee?	1. Instant Coffee falls under heading 2101 and attracts 18% GST. [Notification No. 41/2017 Central Tax (Rate)]
27.	What is the HS code and GST rate for kulfi?	1. Kulfi is classifiable under heading 2105 and attracts 18% GST.
28.	What is the HS code for Idli Dosa Batter (Wet Flour) and its GST rate?	<ol style="list-style-type: none"> <li>1. Idli Dosa Batter (Wet Flour) [as food mixes] falls under heading 2106.</li> <li>2. Prior to 15.11.2017, Idli Dosa Batter attracted 12% GST.</li> <li>3. With effect from 15.11.2017, Idli Dosa Batter attracts 5% GST. [Notification No. 41/2017 Central Tax (Rate)]</li> </ol>
29.	What is the HS Code and GST rate on Nutritious diet (Pushtaahar) being distributed under the Integrated Child	1. Since, Pushtaahar, distributed under the Integrated Child Development Scheme, is a mixture of proteins, various grains, wheat flour, sugar etc., it is covered under HS Code 2106 and not 1901.

S. No.	Queries	Replies
	Development Scheme?	2. Prior to 13.10.2017, Pushtaahar attracted 18% GST. 3. With effect from 13.10.2017, food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government [including Pushtaahar] falling under chapters 19 or 21 attract 5% GST, subject to specified conditions. [Notification No. 39/2017-Central Tax (Rate)]
30.	What is the HS Code and GST rate on chena products, halwa, barfi (i.e. khoa product), laddu?	1. Products like halwa, barfi (i.e. khoa product), laddus falling under HS code 2106, are sweetmeats and attract 5% GST.
31.	What is the HS Code and GST rate on sharbat?	1. Sharbat falls under HS code 2106 and attracts 18% GST.
32.	What is the GST rate on 'Khakhara' (traditional food)?	1. Khakhra falls under "Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form" classifiable under 2106 90. 2. Prior to 13.10.2017, khakhra attracted 12% GST. 3. With effect from 13.10.2017 khakhra attracts 5% GST. [Notification No. 34/2017 Central Tax (Rate)]
33.	What is the GST rate and HSN code of roasted grams?	1. Roasted grams fall under 2106 90. 2. Prior to 22.09.2017 roasted grams attracted 12% GST. 3. With effect from 22.09.2017, roasted grams attracted 5% GST. [Notification No. 27/2017 Central Tax (Rate)]
34.	What is the HSN code and rates for Soft drinks i.e. aerated drinks?	1. All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured falling under 2202 10 attract 28% GST and 12% Compensation Cess.

<b>S. No.</b>	<b>Queries</b>	<b>Replies</b>
35.	What is the GST rate for rice bran?	<ol style="list-style-type: none"> <li>1. Rice bran falls under HS code 2302.</li> <li>2. Rice bran for use as aquatic feed including shrimp feed and prawn feed, poultry feed &amp; cattle feed attracts Nil GST.</li> <li>3. Rice bran for other uses attracts 5% GST.</li> </ol>
36.	What is the GST rate on “De-oiled rice bran” produced during extraction of vegetable oil from ‘Rice Bran’?	<ol style="list-style-type: none"> <li>1. HS code 2306 includes de-oiled rice bran obtained as a residue after the extraction of oil from rice bran.</li> <li>2. De-oiled bran supplied for use as cattle feed attracts Nil GST.</li> <li>3. De-oiled rice bran for other uses attracts 5% GST.</li> </ol>
37.	What is the HS code and GST rates for Cotton Seed oil cake?	<ol style="list-style-type: none"> <li>1. Cotton seed oil cakes fall under HS Code 2306.</li> <li>2. Prior to 22.09.2017,               <ol style="list-style-type: none"> <li>(i) Cotton seed oil cakes for use as aquatic feed including shrimp feed and prawn feed, poultry feed &amp; cattle feed attract Nil GST; and</li> <li>(ii) Cotton seed oil cakes for other uses attract 5% GST.</li> </ol> </li> <li>3. With effect from 22.09.2017 cotton seed oil cakes attract Nil GST. [Notification No. 28/2017 Central Tax (Rate)]</li> </ol>
38.	What is the HS code and GST rate for Pet Food?	<ol style="list-style-type: none"> <li>1. Dog or cat foods fall under heading 2309 and attracts 18% GST under the residual entry S. No. 453 of Schedule IV.</li> </ol>
39.	What is the GST Compensation Cess rate on imported Coal?	<ol style="list-style-type: none"> <li>1. Imported coal will attract GST compensation cess @ Rs.400 per tonne.</li> </ol>
40.	What is the GST rate on Hand Made Branded Biri?	<ol style="list-style-type: none"> <li>1. All biris attract 28% GST.</li> <li>2. In addition, handmade biris attract NCCD of Re.1 per thousand and machine made biris attract NCCD of Rs.2 per thousand.</li> </ol>
41.	<p>Is NCCD leviable on tobacco products from 1<sup>st</sup> July, 2017?</p> <p>What will be the method of valuation for levy of</p>	<ol style="list-style-type: none"> <li>1. NCCD shall continue to be levied on tobacco and tobacco products at the rates as applicable prior 1<sup>st</sup> July, 2017.</li> <li>2. Since NCCD is a duty of excise, valuation for the purposes of charging NCCD shall be as per the Central Excise Law read with the Valuation Rules under Central Excise Law.</li> </ol>

S. No.	Queries	Replies
	NCCD?	
42.	Tobacco leaves falling under heading 2401 attracts 5% GST on reverse charge basis in respect of supply by an agriculturist. What is the meaning of tobacco leaves?	1. For GST rate of 5%, tobacco leaves means, leaves of tobacco as such or broken tobacco leaves or tobacco leaves stems.
43.	Can sterilization pouches be treated as aseptic packaging paper? What is the GST rate on sterilization pouches?	1. Sterilisation pouches are different from aseptic packaging paper. 2. Sterilisation pouches fall under heading 3005 and attract 12% GST
44.	What is the GST rate on Nail Polish?	1. Nail Polish [whether in large quantities say 50 to 100 litres or in retail packs] falls under heading 3304. 2. Prior to 15.11.2017, Nail Polish attracted 28% GST. 3. With effect from 15.11.2017, Nail Polish attracts 18% GST. [Notification No. 41/2017 Central Tax (Rate)]
45.	What is the GST rate on Lobhan?	1. Lobhan is classified under HS code 3307 41 00. 2. Prior to 22.09.2017, lobhan attracted 12% GST. 3. With effect from 22.09.2017, lobhan attracts 5% GST. [Notification No. 27/2017 Central Tax (Rate)]
46.	What is the HS code and GST rate for Wipes for babies?	1. Baby wipes are classified on the basis of material and impregnating materials as: (i) Prior to 15.11.2017, Baby wipes consisting of Paper wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, whether or not perfumed or put up for retail sale, falls under HS code 3401 and attracts 28% GST. With effect from 15.11.2017 it attracts 18% GST.

S. No.	Queries	Replies
		<p>[Notification No. 41/2017 Central Tax (Rate)]</p> <p>(ii) And those consisting of, wadding, felt and nonwovens impregnated, coated or covered with perfume or cosmetics fall under HS code 3307 and attract 18% GST. [Notification No. 41/2017 Central Tax (Rate)]</p>
47.	What is the HS code for Organic Surface-Active Agents and its GST rate?	<ol style="list-style-type: none"> <li>1. Organic surface-active products or preparations or agents fall under heading 3401 or 3402.</li> <li>2. 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] and attract 18% GST.</li> <li>3. Prior to 15.11.2017, Other organic surface-active products and preparations falling under sub-heading 3401 30 and organic surface-active agents and preparations falling under heading 3402 attracted 28% GST.</li> <li>4. With effect from 15.11.2017, 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 18% GST rate. [Notification No. 41/2017 Central Tax (Rate)]</li> </ol>
48.	What is HS code and GST rate for resin coated sand?	<ol style="list-style-type: none"> <li>1. HS code 3824 covers prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products).</li> <li>2. Thus, resin coated sand falls under HS code 3824 and attracts 18% GST.</li> </ol>
49.	What is the classification and GST rate for stick file of plastic, documents bag of plastic and certificate bag of plastic?	<ol style="list-style-type: none"> <li>1. These items are classified under HS code 3926.</li> <li>2. Prior to 15.11.2017, stick file of plastic, documents bag of plastic and certificate bag of plastic attracted 28% GST.</li> <li>3. With effect from 15.11.2017, stick file of</li> </ol>



S. No.	Queries	Replies
		plastic, documents bag of plastic and certificate bag of plastic attract 18% GST. [Notification No. 41/2017 Central Tax (Rate)]
50.	What is GST rate for bangles?	<ol style="list-style-type: none"> <li>1. Plastic bangles falling under heading 3926 are exempted from GST.</li> <li>2. Glass bangles (except those made from precious metals) falling under heading 7018 are exempt from GST.</li> <li>3. Lac or shellac bangles are classifiable under heading 7117 and attracts Nil GST.</li> <li>4. Bangles of base metal, whether or not plated with precious metals, falls under tariff item 7117 19 10 and attract 3% GST.</li> </ol>
51.	What is the GST rate on Hair Rubber Bands?	<ol style="list-style-type: none"> <li>1. Hair rubber bands fall under heading 4016.</li> <li>2. Prior to 22.09.2017, rubber bands attracted 28% GST.</li> <li>3. With effect from 22.09.2017, rubber bands attract 12% GST. [Notification No. 27/2017 Central Tax (Rate)]</li> </ol>
52.	What is the HS code of Jute and Khadi bags for use in schools or offices?	<ol style="list-style-type: none"> <li>1. Jute bags fall under HS Code 4202 22 30 and Khadi/ cotton bags fall under HS code 4202 22 20.</li> <li>2. Prior to 15.11.2017, Jute bags and Khadi/ cotton bags attracted 18% GST.</li> <li>3. With effect from 15.11.2017, Jute bags and Khadi/ cotton bags attract GST rate of 12%. [Notification No. 41/2017 Central Tax (Rate)]</li> </ol>
53.	What is the GST rate and HSN code of Raw and processed wood of Malaysia saal and marandi wood?	<ol style="list-style-type: none"> <li>1. Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, is classifiable under heading 4403 and attracts 18% GST.</li> </ol>
54.	What is the GST tax rate on “stitched Sal Leaf plate” used as plate for eating?	<ol style="list-style-type: none"> <li>1. Articles of plaiting material including stitched Sal leaf plates fall under HS code 4602.</li> <li>2. Prior to 22.09.2017, sal leaf plates attracted 12% GST.</li> <li>3. With effect from 22.09.2017, sal leaf plates attract 5% GST. [Notification No. 27/2017</li> </ol>

S. No.	Queries	Replies
		Central Tax (Rate)]
55.	What is the GST tax rate on ropes / baskets made up of Sabai Grass?	<ol style="list-style-type: none"> <li>1. Articles of plaiting material, including baskets, fall under HS code 4602.</li> <li>2. Prior to 22.09.2017, plaiting material, including baskets attracted 12% GST.</li> <li>3. With effect from 22.09.2017, plaiting material, including baskets attract 5% GST. [Notification No. 27/2017 Central Tax (Rate)]</li> </ol>
56.	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?	<ol style="list-style-type: none"> <li>1. Cartons, boxes and cases of corrugated paper or paper board, fall under heading 4819 and attract 12% GST.</li> <li>2. Prior to 15.11.2017, Folding cartons, boxes and cases, of non-corrugated paper and paperboard, falling under heading 4819 attract 18% GST under the residual entry S. No. 453.</li> <li>3. With effect from 15.11.2017, Folding cartons, boxes and cases, of non-corrugated paper and paperboard, falling under heading 4819 and attracts GST rate of 18% under entry 153A of schedule-III. [Notification No. 41/2017 Central Tax (Rate)]</li> </ol>
57.	What is the classification and GST rate for sale of Export Incentives Licences like MEIS, SEIS and IEIS?	<ol style="list-style-type: none"> <li>1. Duty Credit Scrip [MEIS etc.] fall under heading 4907.</li> <li>2. Prior to 22.09.2017, Duty Credit Scrip [MEIS etc.] attracted 12% GST.</li> <li>3. With effect from 22.09.2017, Duty Credit Scrip [MEIS etc.] attracted 5% GST. [Notification No. 27/2017 Central Tax (Rate)]</li> <li>4. With effect from 13.10.2017, Duty Credit Scrip [MEIS etc.] attract Nil GST. [Notification No. 35/2017 Central Tax (Rate)]</li> </ol>
58.	What is the classification and GST for posters with photographs / images etc. printed on it using Digital Offset Press / Digital printers on coated /	<ol style="list-style-type: none"> <li>1. These items fall under HS code 4911 and attract 12% GST.</li> </ol>

S. No.	Queries	Replies								
	uncoated paper?									
59.	What is the classification and GST for posters with photographs / images etc. printed on Digital Printers on coated cotton / mix canvas media or other synthetic media?	1. These items fall under HS code 4911 and attract 12% GST.								
60.	What is the classification and GST for photographs printed using digital offset press/ digital printers on coated printing paper, sold in sheet or roll form.	1. These items are covered under HS code 4911 and attract 12% GST.								
61.	What is the classification and GST for printed menu cards single sheet, folded or laminated or Multi sheet hard bonded like a book with or without covers which used by hospitality industry?	1. These items fall under HS code 4911 and attract 12% GST.								
62.	What is the classification and GST rate for photo books printed using digital Offset printing press on printing paper [other than photo albums] and thereafter manually bound?	1. These items fall under HS code 4911 and attract 12% GST.								
63.	What is the HS code for Saree and dhoti and its GST rate?	<p>1. Sarees and dhoti are classifiable under different headings depending on their constituents and attract GST rate as under:</p> <table border="1" data-bbox="722 1832 1262 1993"> <thead> <tr> <th data-bbox="722 1832 842 1928">Constituent</th> <th data-bbox="842 1832 1050 1928">Description</th> <th data-bbox="1050 1832 1161 1928">HS code</th> <th data-bbox="1161 1832 1262 1928">GST Rate</th> </tr> </thead> <tbody> <tr> <td data-bbox="722 1928 842 1993">fibre</td> <td data-bbox="842 1928 1050 1993"></td> <td data-bbox="1050 1928 1161 1993"></td> <td data-bbox="1161 1928 1262 1993"></td> </tr> </tbody> </table>	Constituent	Description	HS code	GST Rate	fibre			
Constituent	Description	HS code	GST Rate							
fibre										

S. No.	Queries	Replies			
		Silk	Woven fabrics of silk - sarees	5007	5%
		Cotton	Of not more than 200 gsm	5208	5%
			Of more than 200 gsm	5209	5%
		Man-made filament s yarn	Of any gsm	5407 or 5408	5%
64.	What will be the GST rate on embroidered sarees, sarees with chikan work, Banarasi sarees and other sarees?	<p>2. However, GST rate on sarees woven of metal thread or metallized yarn under HS code 5809 is 12%.</p>			
65.	For cotton ginning business, will the 5% GST on raw cotton be paid directly by factories on reverse charge basis or it is paid to the agent and later claimed? (Agent being the mediator between unregistered farmer and the factories).	<p>1. The GST rate on all sarees of silk, cotton or man-made fabrics [whether or not with embroidery or chikan work] is 5%.</p> <p>2. However, GST rate on sarees woven of metal thread or metallized yarn under HS code 5809 is 12%.</p>			
66.	Will 5% GST on raw cotton be paid directly by factories on reverse charge basis and who will pay it?	<p>1. If the sale of raw cotton is supplied by an agriculturist to a registered person (say a manufacturer or dealer), then such registered person is liable to pay GST on reverse charge basis. in other cases, GST is to be paid by the supplier of raw cotton.</p>			
67.	What is the HSN Code and GST rate for a Fabric 1.2 MT cut for pant and 2.5	<p>1. 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 basis.</p> <p>1. Specified fabrics attract 5% GST, whether or not in form of cut pieces.</p>			

S. No.	Queries	Replies
	MT cut for a shirt?	
68.	<p>What is the GST rate on Jute yarn and jute twine?</p> <p>What is GST rate on jute bags and jute cloth?</p>	<ol style="list-style-type: none"> <li>1. As per the HSN Explanatory Notes, goods of jute fibres measuring 20,000 decitex or less are classifiable under heading 5307 as yarn and attract 5% GST.</li> <li>2. Goods of jute fibres measuring more than 20,000 decitex are classifiable under heading 5607 as twine and attract 12% GST.</li> <li>3. 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.</li> <li>4. Woven fabrics of jute are classifiable under heading 5310 and attract 5% GST, with no refund of unutilised ITC.</li> </ol>
69.	What is the classification and GST rate for manmade fishnet twine?	<ol style="list-style-type: none"> <li>1. As per the HSN Explanatory Notes, goods of man-made 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. Prior to 13.10.2017, yarn falling under these attracted 18% GST. With effect from 13.10.2017, the rate on these has been reduced to 12%.</li> <li>2. Goods of manmade fibres (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 attract 5% GST</li> </ol>
70.	<p>What is the HS code and GST rate on:</p> <ol style="list-style-type: none"> <li>a) embroidery or chikan work in strips, piece or motifs;</li> <li>b) fabrics with embroidery or chikan work;</li> <li>c) garments or made up articles of textiles with</li> </ol>	<ol style="list-style-type: none"> <li>1. The HS code of embroidery, including chikan work in strips, piece or motifs, is 5810 and it attracts 12% GST.</li> <li>2. Fabrics with embroidery or chikan work fall under Chapters 50 to 55 and attract 5% GST.</li> <li>3. Garments or made up articles of textiles with embroidery or chikan work fall under Chapters 61 to 63. Garments or made up articles, of sale value not exceeding Rs.1000 per piece, attract 5% GST. Garments or made</li> </ol>

S. No.	Queries	Replies
	embroidery or chikan work?	up articles of sale value exceeding Rs.1000 per piece attract 12% GST.
71.	<p>Readymade garments of sale value not exceeding Rs. 1000 per piece attract 5% GST.</p> <p>Readymade garments of sale value exceeding Rs. 1000 per piece attract 12% GST.</p> <p>How does a supplier determine what rate to charge on readymade garments?</p>	<ol style="list-style-type: none"> <li>1. The sale value referred to in the relevant entries refers to the transaction value and not the retail sale price of such readymade garments.</li> <li>2. Therefore, 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%.</li> <li>3. However, if the retailer sells such readymade garments for Rs.1100 per piece, the GST chargeable on such readymade garment will be 12%.</li> </ol>
72.	<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>	<ol style="list-style-type: none"> <li>1. As per the Legal Metrology (Packaged Commodities) Rules, 2011, retail sale price [RSP] means the maximum price at which the commodity in packaged form may be sold to the consumer and is inclusive of all taxes.</li> <li>2. Thus, retail sale price declared on the package is inclusive of GST.</li> <li>3. GST for footwear will be 5% if the RSP does not exceed Rs. 500 per pair. The GST rate will be 18% if the RSP exceeds Rs. 500 per pair.</li> <li>4. GST, however, will be payable on the transaction value.</li> </ol>
73.	<p>What is the classification of Hand Decorative Figurines and Hand Decorative Artefacts made of marble powder, stone and unsaturated resin?</p>	<ol style="list-style-type: none"> <li>1. Hand Decorative Figurines and Hand Decorative Artefacts made of marble powder, stone and unsaturated resin falls under heading 6802.</li> <li>2. Prior to 22.09.2017, Hand Decorative Figurines and Hand Decorative Artefacts made of marble powder, stone and unsaturated resin attracted 28% GST.</li> <li>3. With effect from 22.09.2017, these goods attract 12% GST. [Notification No. 27/2017 Central Tax (Rate)]</li> </ol>
74.	<p>What is the HS code and GST rate for lac or shellac bangles?</p>	<ol style="list-style-type: none"> <li>1. Lac or shellac bangles are classifiable under heading 7117.</li> <li>2. Prior to 15.11.2017, Lac or shellac bangles attracted 3% GST.</li> <li>3. With effect from 15.11.2017, Lac or shellac bangles attract Nil GST. [Notification No. 41</li> </ol>

S. No.	Queries	Replies
		/2017 Central Tax (Rate)]
75.	What is the HS code for Solar Panel Mounting Structure and its GST rate?	<ol style="list-style-type: none"> <li>1. Structures of iron or steel fall under heading 7308 and structures of aluminium fall under heading 7610 and attract 18% GST.</li> <li>2. Solar Panel Mounting Structure, depending on the metal they are made of, fall under 7308 or 7610 and attract 18% GST.</li> </ol>
76.	What will be classification of two wheelers chain and applicable GST rate	<ol style="list-style-type: none"> <li>1. As per the HS explanatory notes, HS code 7315 includes: <ol style="list-style-type: none"> <li>a) Transmission chains for cycles, automobiles or machinery.</li> <li>b) Anchor or mooring chains; lifting, haulage or towing chains; automobile skid chains.</li> <li>c) Mattress chains, chains for sink stoppers, lavatory cisterns, etc.</li> <li>d) All these chains may be fitted with terminal parts or accessories (e.g., hooks, spring hooks, swivels, shackles, sockets, rings and split rings and tee pieces).</li> <li>e) <u>They may or may not be cut to length, or obviously intended for particular uses.</u></li> </ol> </li> <li>2. Thus, two-wheeler chains fall under HS code 7315 and attracts 18% GST.</li> </ol>
77.	<p>Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90 [HS code 7315] attract 18% GST.</p> <p>What is GST rate on Chain and parts thereof, of iron or steel falling under 7315 11 00, 7315 20 and 7315 19 00?</p>	<ol style="list-style-type: none"> <li>1. Chain and parts thereof, of iron or steel falling under 7315 11 00, 7315 20 and 7315 19 00 attract 18% GST under the residual entry S.No.453 of Schedule III of the Notification prescribing GST rates.</li> </ol>
78.	What is the GST rate on Agriculture Hoe?	<ol style="list-style-type: none"> <li>1. These are agricultural hand tools.</li> <li>2. Agricultural hand tools fall under 8201 and attract Nil GST.</li> </ol>
79.	What is the HS code and GST rate for Filters or	<ol style="list-style-type: none"> <li>1. Filters or Water Purifiers fall under heading 8421 and attract 18% GST.</li> </ol>

<b>S. No.</b>	<b>Queries</b>	<b>Replies</b>
	Water Purifiers?	
80.	What is the HS code and GST rate of parts of machines falling under HS code 8432, 8433, 8434 and 8436?	<ol style="list-style-type: none"> <li>1. Machines falling under HS codes 8432, 8433, 8434 and 8436 attract 12% GST.</li> <li>2. However, parts of such machines falling under HS code 8432, 8433, 8434 and 8436 attract 18% under the residual entry S.No.453 of Schedule III of the notification prescribing GST rates.</li> </ol>
81.	What is the HS code of chaff cutter?	<ol style="list-style-type: none"> <li>1. The HS code of Chaff cutter is 8436 10 00 and it attracts a GST rate of 12%.</li> </ol>
82.	What is the HS code and GST rate of parts of sewing machine?	<ol style="list-style-type: none"> <li>1. HS code for sewing machine is 8452 and it attracts 12% GST.</li> <li>2. Parts of sewing machine falling under HS code 8452 attract 12% GST. [Notification No. 41/2017 Central Tax (Rate)]</li> </ol>
83.	What is the HS code and GST rate for metal air cooler?	<ol style="list-style-type: none"> <li>1. Metal Air Coolers fall under HS code 8479 and attract 18% GST.</li> </ol>
84.	What is the HSN code and GST rates for Battery for mobile handsets?	<ol style="list-style-type: none"> <li>1. Battery for mobile handsets falls under heading 8506.</li> <li>2. Prior to 15.11.2017, these goods attracted 28% GST.</li> <li>3. With effect from 15.11.2017, these goods attract 18% GST. [Notification No. 41/2017 Central Tax (Rate)]</li> </ol>
85.	What is the GST rate on Electric accumulators?	<ol style="list-style-type: none"> <li>1. Electric accumulators, including separators therefor, whether or not rectangular (including square) fall under heading 8507 and attract 28% GST.</li> </ol>
86.	What is the GST rate for Walkie Talkie Sets/Radio Trunking Terminal?	<ol style="list-style-type: none"> <li>1. Walkie Talkie Sets/Radio Trunking Terminals fall under HS code 8525 60.</li> <li>2. Prior to 15.11.2017, these goods attracted 28% GST.</li> <li>3. With effect from 15.11.2017, these goods attract 18% GST. [Notification No. 41/2017 Central Tax (Rate)]</li> <li>4. However, two-way radio (Walkie talkie) falling under HS code 8525 60 used by defence, police and paramilitary forces</li> </ol>



S. No.	Queries	Replies
		attract 12% GST.
87.	What is the GST rate on used Rail Wagons?	<ol style="list-style-type: none"> <li>1. Railway wagons are classifiable under heading 8606 and attract 5% GST, with no refund of unutilised ITC.</li> <li>2. Therefore, used railway wagons also attract 5% GST.</li> </ol>
88.	Whether, 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 will be exempted from Compensation cess irrespective of place of supply	<ol style="list-style-type: none"> <li>1. HS code 8703 covers specialised vehicles, which includes ambulances.</li> <li>2. 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 are exempt from compensation cess, irrespective of place supply.</li> <li>3. For being eligible to exemption from compensation cess, only condition is that ambulance should be duly fitted with all the fitments, furniture and accessories necessary for an ambulance in the factory manufacturing such motor vehicles and not elsewhere.</li> </ol>
89.	What is the GST rate for goods falling under HS code 9021 40 to 9021 90?	<ol style="list-style-type: none"> <li>1. All goods of HS code 9021 attract 12% GST.</li> <li>2. However, assistive devices specified in List 3 appended to Schedule I of the notifications relating to CGST / IGST / SGST rates attract 5% GST.</li> <li>3. Hearing aids falling under HS code 9021 attract Nil GST.</li> </ol>
90.	What is the HS code for Office revolving chairs?	<ol style="list-style-type: none"> <li>1. Office revolving chairs falling under HS code 9403.</li> <li>2. Prior to 15.11.2017, these goods attracted 28% GST.</li> <li>3. With effect from 15.11.2017, these goods attract 18% GST. [Notification No. 41/2017 Central Tax (Rate)]</li> </ol>
91.	What is the GST rate for Portable and Mobile Toilets?	<ol style="list-style-type: none"> <li>1. Prefabricated buildings, including portable and mobile toilets, fall under heading 9406 and attract 18% GST.</li> </ol>
92.	What is the GST rate on	<ol style="list-style-type: none"> <li>1. Puja samagri, including kalava (raksha sutra)</li> </ol>

<b>S. No.</b>	<b>Queries</b>	<b>Replies</b>
	Rakhi?	attracts Nil GST. 2. Rakhi, which is in form of kalava [raksha sutra] will thus attract Nil GST. 3. Any other rakhi would be classified as per its constituent materials and attract GST accordingly.

3. Hindi version would follow.

(Mahipal Singh)  
Technical Officer (TRU)

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