RESTAURANTS GST SLAB RATES:-

Heading	RATES
Res. with turnover upto 50L, non A.C	**5%**
Res. with turnover more than 50L, non A.C	**12%**
Res. with A.C facilities	**18%**
Res. in five star hotels	**18%** (revised from 28% to 18%)

*(Composition scheme gst rate for non alcoholic serving restaurants is **5%**)*

HOTEL GST SLAB RATES:-

Heading	RATES
Tariffs till 1000	**Exempt**
Tariffs ranging between 1000-2500	**12%**
Tariffs ranging between 2500-7500 (Revised from 5000 to 7500)	**18%**
Tariffs above 7500	**28%**

APPARELLS & CLOTH GST SLAB RATES:-

Heading	RATES
Garments & Apparels MRP below 1000	**5%**
Garments & Apparels MRP above 1000	**12%**
Synthetic & other man-made fibers	**18%**

- **Other natural fibers like cotton & yarn(other than silk & jute)** **5%**
- **Final products wholly made of quilted or textile materials** **12%**

  (MRP, Purchase price, costing all these words to mean the same thing for levying of gst rate)

  (Garments & Apparels include sarees, salwar, kameez, kurti)

FOOTWEAR GST SLAB RATES:-

Heading	RATES
• Footwear below 500	5%
• Rest of the footwear	18%

FURNITURE GST RATES:-

Heading	RATES
• Articles like wooden Boxes, drums, crates, Wood pulp, bamboo pulp	12%
• Any wooden furniture and wooden decorates used as tableware or kitchenware (except that notified @28% under GST)	12%
• Plywood, fibre wood, Laminated wood & other Materials having an Appearance of wood or Being woody in nature	28%
• Cane Furniture	28%

GOLD GST RATES:-

Heading	**RATES**
• **Gold & silver Products**	**3%**
• **Gst on making charges**	**5%**
• **Rough precious & semi-Precious stones**	**0.25%**

EDUCATION SECTOR GST RATES:-

Heading	**RATES**
• **Commercial Coaching institutes for Competitive exams or Training services**	**18%**
• **School Bags**	**18 %**(revised from 28% to 18%)
• **Exercise & Note books**	**12 %**(revised from 18% to 12%)
• **Children's picture, Drawing & coloring books**	**Exempt**

(Rest of the services which were exempt under negative list or notification no. 25/2012 are still exempt under gst)

Transport services including air services and goods transport --- 5%

Work Contractors ---- 12%

Solar Panels --- 5%

MOVIE TICKETS:-

Heading	RATES
Movie tickets below Rs 100	**18 %**(revised from 28% to 18%)
Movie Tickets above Rs 100	**28%**

IRON & STEEL GST RATES:-

Heading	RATES
Mathematical or Geometry boxes, Sharpeners, utensils, Table or kitchen or other Household items made of Iron & steel, sewing needles	**12%**
Any kind of sheet, all kind of Tubes and pipes made of iron & steel, containers made of Iron & steel to store compressed Or liquefied gas, barbed wires used for Fencing cables made of iron or steel, all Kind of structures used in building bridges, Lock gates, roofing & window frameworks, Pillars of iron & steel, wires of iron or S.S or Other alloy steel	**18%**
Cookers, barbeque, braziers, gas rings, Plate warmers & similar non electric Domestic appliances & parts there of iron & Steel, Sanitary ware and parts there of iron & Steel	**28%**

SANITARY ITEMS GST RATES:-

Heading	**RATES**
All sanitary items and parts there of copper, steel, iron, aluminium, ceramic, plastic	**28%**
Lead and zinc sanitary items and Parts there of	**18%**

EATABLES OR FOOD PRODUCTS:-

Heading	**RATES**
Fresh meat, fish, chicken, eggs, milk, butter milk, curd, natural honey, fresh fruits and vegetables, flour, besan, bread, all kinds of salt, jaggery and hulled cereal grains	**Exempt**
Fish fillet, packaged food items, cream, skimmed milk powder, branded paneer, frozen vegetables, coffee, tea, spices, pizza bread, rusk, sabudana, cashew nut, cashew nut in shell, raisin, ice and snow	**5%**
Frozen meat products, butter, cheese, ghee, dry fruits in packaged form, animal fat, sausage, fruit juices, namkeen and ketchup & sauces	**12%**
Biscuits, flavoured refined sugar, pasta, cornflakes, pastries and cakes, preserved vegetables, jams, sauces, soups, ice cream, instant food mixes, curry paste, mayonnaise and salad dressings,	**18%**

mixed condiments and mixed seasonings
and mineral water.

ELECTRONIC SECTOR:-

Heading	**RATES**
• Hand pumps, solar power generating System, windmill, biogas plant	5%
• Nuclear fuel elements, power driven Pumps used for flow of water, bicycle Pumps, sewing machines, telephone for Cellular networks, two way radio used by Defence, police e.t.c , cellphones	12%
• Central heating boilers, producer gas or Water gas generators, steam turbines, Hydraulic turbines , waterwheels, Machinery for industrial preparation of food And drinks, extraction of animal and Vegetable fats, UPS, electrical transformer, CCTV, set top box for tv, computer monitors Not exceeding 17 inches, electrical filaments Or discharge lamps, winding wires, coaxial Wires, optical fiber	18%
• Spark ignition combustion piston, compression Ignition combustion piston, air or vacuum Pumps, air conditions, refrigerators & freezers, Dishwashing machines and other households Machines, fort lift trucks and other lift trucks, Fire extinguishers, self propelled bull dozers, Road rollers, mechanical equipment , Shavers,	28%

hair clippers and hair-removing appliances, with self contained electric motor, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic

Compiled by-
PRITHVI MAKKAR
(Associate at Sanjay Dhingra & Associates)