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The GST rates on supply of goods and services have been notified based on the recommendations of the GST Council. The GST rates on goods and services have been fixed taking into consideration, inter alia, the total indirect tax incidence in pre-GST regime, including cascading of taxes. The GST rates so notified are lower than the pre-GST tax incidence on most of the items of mass consumption such as cereals, pulses, milk, tea, vegetable edible oils, sugar, toothpaste, hair oil, soap, footwear, Childrens' picture, drawing or colouring books, etc.

Further, any supplier in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, whose aggregate turnover in a financial year does not exceed Rs.20 lakh [Rs.10 lakh in the case of special category States] is not liable to be registered under the Central Goods and Services Tax Act, 2017. Also, an eligible registered person in the State or Union territory, other than special category States [except Uttarakhand], whose aggregate turnover in the preceding financial year did not exceed Rs.75 lakh [Rs.50 lakh in the case of special category States other than Uttarakhand], can avail of the Composition Scheme under GST.

This was stated by Shri Santosh Kumar Gangwar, Minister of State for Finance in written reply to a question in Rajya Sabha today.

DSM/SBS/KA