

UPDATED TAX RATE FOR GST AUGUST 2018				
0% GST Tax Slab Items	5% GST Tax Slab Items	12% GST Tax Slab Items	18% GST Tax Slab Items	28% GST Tax Slab Items
Milk	Sugar	Ghee	Biscuits	Waffles and wafers coated with chocolate
Eggs	Tea	Butter	Flavoured refined sugar	Sunscreen
Curd	Sliced Mango	Fruit juice	Washing machine	Dye
Lassi	Ayurvedic Medicine	Almonds	Vacuum cleaner	Hair clippers
Unpacked Foodgrains	Skimmed milk	Sugar boiled confectionery	Cakes	Ceramic tiles
Unpacked Paneer	ICDS Food Packages	20-litre packaged drinking water bottle	Pastries	Wallpaper
Gur	Milk food for babies	Drip Irrigation System	Preserved vegetables	Dishwasher
Unbranded Natural Honey	Edible oils	Biodiesel and select biopesticides	Soups	Automobiles Motorcycles
Fresh Vegetables	Khakra & Plain Chapati	Mechanical Sprayers	Suitcase	Aircraft for personal use
Salt	Roasted coffee beans	Handbags including pouches and purses	Vanity case	Pan masala
Kajal	Packed paneer	Jewellery box	Briefcase	Tobacco
Educations Services	Frozen vegetables	Wooden frames for painting	Chocolates	Cigarette
Health Services	Cashew nuts	Photographs	Ice cream	Bidis
Children's Drawing & Colouring Books	Spices	mirrors etc,	Chewing Gum/Bubble Gum	Cement
Unbranded Atta	Unbranded Namkeen	Ornamental framed mirrors	Pasta	Yachts
Unbranded Maida	Pizza bread	Brass Kerosene Pressure Stove	Instant food mixes	Weighing machine ATM
Besan	Rusk	Art ware of iron	Corn flakes	Vending machines
Prasad	Sabudana	Hearing aid parts and accessories	Curry paste	
Palmyra Jaggery	Fish fillet	Bamboo wood building joinery	Mayonnaise	
Phool Bhari Jhadoo	Packaged food items	Packed coconut water	Salad dressings	
	Fertilizers	Fertilizer-grade Phosphoric Acid	Mixed condiments	
	Footwear upto ₹1,000	Preparations of vegetables	Mixed seasonings	
	Apparels upto ₹1,000	Fruits	Branded garments	
	Real Zari	Nuts	Footwear priced above ₹500	
	Agarbatti	Pickle	Headgear	
	Domestic LPG	Murabba	Soap	
	Straw, basketware articles, esparto	Chutney	Hair oil	
	Velvet Fabric (No Input Tax Refund)	Jam	Deodorants	
	Tamarind Kernel Powder	Jelly	Preparation for facial make-up	
	Mehndi Paste	Namkeen	Shaving	
	Scientific and technical instruments	Bhujia,	After-shave items	
	Floor covering	Frozen meat products	Shampoo	
	Plastic Waste	Packaged dry fruits	Washing Powder	
	Satellites and payloads	Animal fat sausage,	Detergent	
	Ethanol- Solid biofuel pellets	Non-AC restaurants	toothpaste	
	Handmade carpets and other handmade textile floor coverings	State-run lotteries	toiletries	
	Hand-made braids and ornamental trimming in the piece	Exercise books	kajal pencil sticks	
	Coir mats	Notebooks	tissues	
	Rubber Waste	Work contracts	computers	
	Matting	Apparel above ₹1000	printed	
	Insulin	Tooth powder	circuits	
	Paper Waste	Spoons	printers	
	Medicines	Umbrella	monitors	
	Stent	Cake servers	camera	
	Braille watches	Sewing machine	speakers	
	Braille typewriters	Ladies	CCTV	
	Cullet or Scrap of Glass	Forks	Electrical transformer	
	Braille paper	Tongs	Optical fiber	
	Hearing aids	Skimmers	Bidi Patta	
	Postage stamps	Fish knives	Mineral water	
	Biomass Briquettes	Mobile	Tissues	
	Revenue stamps	Manmade Yarn	Poster Colours	
	First day covers	Diagnostic kits & reagents	Modelling Paste for Children	
	Stamp-post marks	Nil Sewing Thread of manmade filaments	Envelopes	
		Sewing Thread of Manmade Staple Fibres	Some parts of pumps	
		Glasses for corrective spectacles and flint buttons	Steel products	
		Playing cards	Plain Shaft bearing	
		Ludo	Stationery items like clips	
		Carom board	Washing and cleaning preparations	
		Chess board	Paint	
			Water Heaters	
			Hair Shavers	
			Hair Curlers	
			Hair Dryers	
			Scent Sprays	
			Lithium-ion batteries	
			Varnishes	
			Safety glass	
			Glassware	
			Sheets	
			Fans	
			Light fitting	
			Compressors	
			Pumps	
			Sanitaryware	
			Leather clothing	
			Wrist watches	
			Stoves	
			Cutlery	
			Cookers	
			Juicer Mixer	
			Telescope	
			Binoculars	
			Goggles	
			Artificial flowers	
			Artificial fruits	
			Foliage	
			Physical exercise equipment	
			Musical instruments and their parts	
			Electrical boards, panels and wires	
			TV	
			AC	
			Fridge	
			Razor and razor blades	
			Multi-functional printers	
			Cartridges	
			Aluminium frames	
			Windows	
			Door	
			Water Coolers	
			Water Heater	
			Some Diesel engine parts	
			Stones used in flooring, marble & granite	
			Weighing machinery (non-electrical or electronic)	
			Aluminium foil Furniture	
			Bamboo	
			Bio-fuels Powered Buses	
			Cigarette Filter Rods	
			Second-hand large and medium cars and SUVs	
			Padding pools Swimming pools	

GST Tax Slab Rates List for Different Services		
GST Tax Slabs		Services
5%	1	AC and Non AC Restaurants
	2	Takeaway Food
	3	Restaurants in hotels with a room tariff less than ₹7,500 (no input credit for these restaurants)
	4	Transport services like railways and airways
	5	Transport of passengers by air in economy class
	6	Supply of tour operators' services
	7	Selling of space for advertisement in print media
	8	Small restaurants with turnover of Rs. 50 Lakhs
	9	Transport of passengers by motor cabs and radio taxis
	10	Tailoring services
	11	Small house-keeping service providers (No input credit available)
	12	Crude and petroleum product transportation
	13	Job work for footwear and leather goods
12%	1	Business class air tickets
	2	Hotels, inns, guest houses, which have a room tariff of Rs.1000 and above but less than Rs.2500 per room per night
	3	Metro and monorail construction
	4	Mining and drilling for crude or natural gas
	5	Common effluent treatment plants
18%	1	Restaurants in hotels with tariff at over ₹7,500
	2	Actual bill of hotel stay below ₹7,500
	3	Outdoor Catering (input tax credit to be available)
	4	Hotels, inns, guest houses, which have a room tariff of Rs.2500 and above but less than Rs.5000 per room per night
	5	IT services
	6	Telecom services
	7	Theme parks, water parks and alike
28%	1	Race club betting & gambling
	2	Actual bill of hotel stay above ₹7,500
	3	Five-star Hotels
	4	Entertainment & Cinema
	5	Hotels, inns, guest houses, which have a room tariff of Rs.5000 and above per room per night