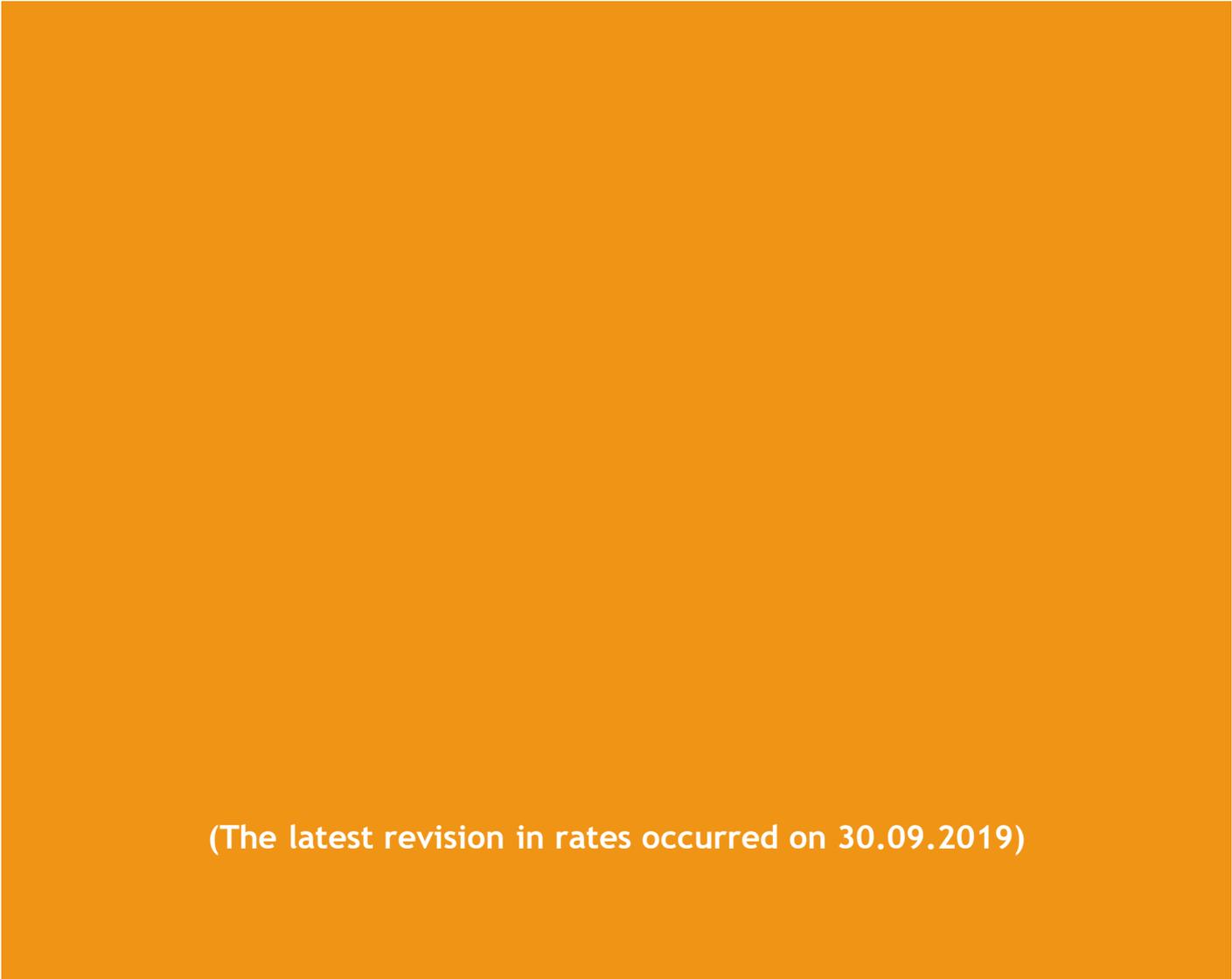




## **PRODUCT WISE GST RATES**



(The latest revision in rates occurred on 30.09.2019)

### **GST-28%**

1. Molasses
2. Pan Masala
3. All goods [including aerated waters] containing added sugar or other sweetening matter or flavoured
4. Caffeinated beverages

### **GST-18%**

1. Malt, whether or not roasted
2. Sugar confectionery
3. All preparations of cereals, flour, starch or milk for infant use and sold retail
4. Corn flakes and other cereal flakes
5. Waffles and wafers (other than chocolate coating)
6. Pastries and cakes
7. Extracts, essences and concentrates of tea or mate
8. Soups and broths
9. Ice cream and other edible ice
10. Instant food mixes, soft drink concentrates, sharbat, betel, supari, packaged food
11. Water, including natural or artificial mineral waters, not containing added sugar or other sweetening matter nor flavoured
12. Ethyl alcohol and other spirits
13. Vinegar and substitutes
14. Custard powder
15. Chewing gum/bubble gum and white chocolate, not containing cocoa (17041000, 17049090)
16. Cocoa butter, fat and oil
17. Cocoa powder, not containing added sugar or sweetening matter
18. Chocolates and other food preparations containing cocoa
19. Malt extract (other than for infant use and mixes and doughs of bakers)
20. Waffles and wafers coated with or containing chocolate
21. Extract, essences and concentrates of coffee
22. Other non-alcoholic beverages
23. Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup; and Maltodextrin syrup, Compound preparations for making not-alcoholic beverages, Food flavouring material, Churna for pan.

### **GST-12 %**

1. All meat in unit containers put up in frozen, salted, dried, smoked state
2. All meat and marine products prepared or preserved.
3. Butter, ghee, butter oil, cheese
4. All goods under Chapter 20 (preparations of vegetables, fruits, nuts or other parts of plants, including pickle, murabba, chutney, jam, jelly)
5. Ketch-up & sauces, Mustard sauces
6. Dry fruits
7. Starches
8. Animal fats and oils

9. Fruit and vegetable juices
10. Roasted chicory and coffee substitutes
11. Yeasts and prepared baking powders
12. Namkeens put up in unit container and bearing a brand name, bhujija, mixture, chabena
13. Bari made of pulses including mungodi
14. Soya milk drinks
15. Fruit pulp or fruit juice based drinks
16. Tender coconut water (in unit container with brand name)
17. Beverages containing milk
18. Batters including Idli/Dosa batter
19. Condensed milk
20. Refined sugar, sugar cubes
21. Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
22. Curry paste, mayonnaise and salad dressing; mixed condiments and mixed seasoning
23. Diabetic foods
24. Drinking Water packaged in 20 liters' bottles

#### **GST-5 %**

1. All fish variants (except seeds of fish, prawn & shrimp) processed, cured, frozen state
2. Ultra-high temperature milk
3. Milk and cream including skimmed milk powder but excluding condensed milk
4. Yoghurt and other fermented milk and cream
5. Chena or paneer in unit container and branded
6. Egg yolk, fresh or dried
7. Natural honey in branded unit container
8. Vegetables frozen or preserved (but unsuitable in that state for immediate consumption)
9. Edible fruits and nuts; peel of citrus fruit or melons, in frozen or preserved state
10. Coffee, tea, pepper, vanilla, cloves, cardamoms
11. Seeds of anise, coriander, cumin
12. Ginger (other than fresh ginger), saffron, turmeric, other spices
13. Cereal groats, meal and pellets in branded unit container
14. Cereal grains worked upon (hulled, rolled, flaked)
15. Meal, powder, flakes, granules and pellets of potatoes
16. Meal and powder of the dried leguminous vegetables (pulses, sago)
17. Wheat gluten
18. Soya beans
19. Ground nuts
20. Copra
21. Linseed, rape seeds, sunflower seeds, other oilseeds like mustard, poppy,
22. Flour and meals of oilseeds
23. Sugar beet and sugar cane (frozen and dried)
24. Vegetable fats and oils (groundnut, olive, palm, sunflower oil etc)
25. Beet sugar, cane sugar
26. Cocoa beans, shells and paste

27. Mixes and doughs for preparation of bread, pastry and other baker's wares
28. Pizza bread
29. Seviyan
30. Rusks, toasted bread
31. Sweetmeats
32. Flours, meals, and pellets of meat, fish meant for animal consumption
33. Cashew nuts and cashew nut in shell
34. Raisin
35. Ice and snow
36. Walnuts
37. Tamarind Dried
38. Roasted Gram
39. Oil Cakes irrespective of end use
40. Mangoes Sliced Dried
41. Khakra and Plain Chapati/roti
42. Food preparation 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, subject to specified conditions.
43. Namkeens other than those put up in unit container and bearing a registered brand name or bearing a brand name on which an actionable claim or enforceable right in a court of law is available.
44. All goods under Chapter 0202/0203/0204/0205/0206/0207/0208/0209/0210/0504 [except fresh or chilled], put up in unit container and- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available
45. Desiccated Coconut
46. Flour of potatoes put up in unit container and- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available (other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily).
47. Puffed Rice Chikki, Peanut Chikki, Sesame Chikki til chikki, til patti, til revdi, sugar makhana, gajak, groundnut sweets Khaja, Khajuli, Anarsa, Sakar, Khadi Sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana.
48. Idli, Dosa Batter
49. Chutney Powder

### **GST-Nil %**

1. Meat (Other than in frozen state and put up in container)
2. Bones and horn cores, bone grist, bone meal etc., hoof meal, horn meal, etc
3. Fish, prawn and shrimp seeds
4. All fish, fresh or chilled (but not processed, cured and frozen)
5. Fresh milk, pasteurized milk but not concentrated, sweetened
6. Eggs (in shell)
7. Curd, lassi, buttermilk
8. Chena or paneer (except in unit container with brand name)
9. Natural honey (no container-no brand)
10. Fresh fruits and vegetables, roots and tubers (except in frozen state or preserved)

11. Dried fruits
12. Leguminous vegetables, shelled or unshelled
13. Dried leguminous vegetables, shelled, whether or not skinned or split (pulses)
14. Coffee beans, unprocessed tea leaves, fresh spices
15. All cereals (no container-no brand)
16. Cereal grains hulled
17. Flour
18. Atta, maida, besan (no container-no brand)
19. Wheat or meslin flour
20. Cereal flour, groats and meals (no container-no brand)
21. Flour of potato, dried leguminous vegetables (no container-no brand)
22. Oilseeds of seed quality
23. Cane jiggery (gur)
24. Palmyra jaggery
25. Puffed, flattened and parched rice
26. Pappad (except when served for consumption)
27. Bread (branded or otherwise) (except when served for consumption and pizza bread)
28. Prasadam
29. Water (other than aerated, sealed etc)
30. Non-alcoholic toddy
31. Tender coconut powder
32. Aquatic, poultry and cattle feed
33. Salt, all types
34. Cotton seed oil cake irrespective of end use
35. All goods [except fresh or chilled], other than Sl. No. 44 of GST 5% Category.
36. All goods under Chapter 0303/0304/0305/0306/0307/0308 [except fresh or chilled], other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available
37. Vegetable (uncooked or cooked by steaming or boiling in water), frozen other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available
38. Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, dried, whether or not sliced or in the form of pellets.
39. Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, other than those put up in unit container whether or not sliced or in the form of pellets. and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available
40. Dried makhana, whether or not shelled or peeled other than those put up in unit container and- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available
41. Meals, powder, flakes, granules and pellets of potatoes other than those put up in unit container and- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available Guar meal.
42. Hop cones, neither ground nor powdered nor in the form of pellets.
43. De-oiled rice bran

- 44. Coconut shell, un-worked.
  - 45. Khandsari sugar
  - 46. Tamarind dried
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- \* Red indicates items reduced from 28 % category
- \* Green indicates items reduced from 18 % category
- \* Blue indicates items reduced from 12 % category
- \* Brown indicates items reduced from 5 % category

Note: This is an indicative list of food products along with the GST rates applicable; please refer to the relevant CBIC's notification for the latest updates/clarification.