

GST Rate Changes

The Government has reduced the GST rates for various goods and services across the board as follows:

Rate Reduction from 28% to 18%

- Paints and varnishes (including enamels and lacquers)
- Glaziers' putty, grafting putty, resin cement
- Refrigerators, freezers and other refrigerating or freezing equipment including water cooler, milk coolers, refrigerating equipment for leather industry, ice cream freezer etc.
- Washing machines.
- Lithium-ion batteries
- Vacuum cleaners
- Domestic electrical appliances such as food grinders and mixers & food or vegetable juice extractor, shaver, hair clippers etc
- Storage water heaters and immersion heaters, hair dryers, hand dryers, electric smoothing irons etc
- Televisions upto the size of 68 cm
- Special purpose motor vehicles. e.g., crane lorries, fire fighting vehicle, concrete mixer lorries, spraying lorries
- Works trucks [self-propelled, not fitted with lifting or handling equipment] of the type used in factories, warehouses, dock areas or airports for short transport of goods.
- Trailers and semi-trailers.
- Miscellaneous articles such as scent sprays and similar toilet sprays, powder-puffs and pads for the application of cosmetics or toilet preparations.

Rate Reduction from 28% to 12%

- Fuel Cell Vehicle. Further, Compensation cess shall also be exempted on fuel cell vehicle.

Footwear

5% GST rate will now be applicable for footwear having a retail sale price up to Rs. 1000 per pair. 18% GST rate will be applicable for footwear having a retail sale price exceeding Rs.1000 per pair.

GST Rate Change Recommendations

The GST Council has also recommended for the following rate changes in the 28th GST Council Meeting:

Rate Reduction from 12% to 5%

- Chenille fabrics and other fabrics under heading 5801
- Handloom dari
- Phosphoric acid (fertilizer grade only).
- Knitted cap/topi having retail sale value not exceeding Rs 1000
- Handmade carpets and other handmade textile floor coverings (including namda/gabba)
- Handmade lace
- Hand-woven tapestries
- Hand-made braids and ornamental trimming in the piece
- Toran

Rate Reduction from 18% to 12%

- Bamboo flooring
- Brass Kerosene Pressure Stove.
- Hand Operated Rubber Roller
- Zip and Slide Fasteners
- Handbags including pouches and purses; jewellery box
- Wooden frames for painting, photographs, mirrors etc
- Art ware of cork [including articles of sholapith]
- Stone art ware, stone inlay work
- Ornamental framed mirrors
- Glass statues [other than those of crystal]
- Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]
- Art ware of iron

- Art ware of brass, copper/ copper alloys, electro plated with nickel/silver
- Aluminium art ware
- Handcrafted lamps (including panchloga lamp)
- Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)
- Ganjifa card

Rate Reduction from 18% to 5%

- Ethanol for sale to Oil Marketing Companies for blending with fuel
- Solid bio fuel pellets