

A) Rate Rationalization to remove inverted duty structure applicability from 18.07.22

Sr.NO	Particulars	Earlier rate	Amended rate
GOODSAND SERVICES-From 12%,5% to 18%			
1	Printing, writing or drawing ink	12%	18%
2	Knives with cutting blades, Paper knives, Pencil sharpeners and blades therefor, Spoons, forks, ladles, skimmers, cake-servers etc	12%	18%
3	Power driven pumps primarily designed for handling water such as centrifugal pumps, deep tube-well turbine pumps, submersible pumps; Bicycle pumps	12%	18%
4	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce and its parts, Milking machines and dairy machinery	12%	18%
5	LED Lamps, lights and fixture, their metal printed circuits board;	12%	18%
6	Drawing and marking out instruments	12%	18%
7	Services supplied by foreman to chit fund	12%	18%

8	Works contract for roads, bridges, railways, metro, effluent treatment plant, crematorium etc.	12%	18%
9	Works contract supplied to central and state governments, local authorities for historical monuments, canals, dams, pipelines, plants for water supply, educational institutions, hospitals etc. & sub-contractor thereof	12%	18%
10	Tetra Pak (Aseptic Packaging Paper)	12%	18%
11	Machines for cleaning, sorting or grading, seed, grain pulses; Machinery used in milling industry or for the working of cereals etc; Pawan Chakki that is Air Based Atta Chakki; Wet grinder;	5%	18%
12	Tar (whether from coal, coal gasification plants, producer Gas plants and Coke Oven Plants.	5%/18%	18%
GOODS AND SERVICES- From 5% to 12%			
13	Solar Water Heater and system;	5%	12%

14	Prepared/finished leather/chamois leather / composition leathers;	5%	12%
15	Job work in relation to processing of hides, skins and leather	5%	12%
17	Job work in relation to manufacture of clay bricks	5%	12%
18	Works contract supplied to central and state governments, union territories & local authorities involving predominantly earthwork and sub-contracts thereof	5%	12%
Reduction in Rates			
1	Ostomy Appliances	12%	5%
2	Orthopedic appliance- Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens	12%	5%

3	IGST on import of Diethylcarbamazine (DEC) tablets supplied free of cost for National Filariasis Elimination Programme	5%	NIL
4	Cut and Polished diamonds	0.25%	1.5%
5	IGST on specified defence items imported by private entities/vendors, when end-user is the Defence forces.	Applicable rate	NIL
6	Transport of goods and passengers by ropeways.	18%	5%(With ITC of services)
7	Renting of truck/goods carriage where cost of fuel is included	18%	12%
Removal of Exemption in form of a concessional rate of GST			
1	Petroleum/ Coal bed methane	5%	12%
2	Scientific and technical instruments supplied to public funded research institutes	5%	Applicable rate
3	E-waste	5%	18%
Exemption from GST will be withdrawn:			
1	Cheques, loose or in book form	Nil	18%
2	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	Nil	12%

3	Parts of goods of heading 8801	Nil	18%
4	Specified food items, grains etc when not branded, or right on the brand has been foregone	Nil	Approval of recommendations made by GoM on rate rationalization
5	Exemption on transport of passengers by air to and from NE states & Bagdogra is being restricted to economy class	Nil	Approval of recommendations made by GoM on rate rationalization
6	Exemption on following services is being withdrawn. a. Transportation by rail or a vessel of railway equipment and material. storage or warehousing of commodities which attract tax (nuts, spices, copra, jaggery, cotton etc.) b. c. Fumigation in a warehouse of agricultural produce. d. Services by RBI, IRDA, SEBI, FSSAI, e. GSTN. f. Renting of residential dwelling to business entities (registered persons). g. Services provided by the cord blood banks by way of preservation of stem cells	Nil	Approval of recommendations made by GoM on rate rationalization
7	CETPs, common bio-medical waste treatment facilities for treatment or disposal of biomedical waste shall	NIL	12%

8	Hotel accommodation priced upto Rs. 1000/day	NIL	12%
9	Room rent (excluding ICU) exceeding Rs 5000 per day per patient charged by a hospital	NIL	5%(Without ITC)
10	Tax exemption on training or coaching in recreational activities relating to arts or culture, or sports is being restricted to such services when supplied by an individual.	NIL	Rationalization
11	Pre-packaged and pre-labelled retail pack in terms of Legal Metrology Act, including pre-packed, pre-labelled curd, lassi and butter milk.	Nil	Approval of recommendations made by GoM on rate rationalization
12	GST on casinos, race course and online gaming	Council directed that the Group of Ministers on Casino, Race Course and Online Gaming re-examine the issues in its terms of reference based on further inputs from States and submit its report within a short duration	
Clarification on GST rate			
1	Electric vehicles whether or not fitted with a battery pack, are eligible for the concessional GST rate of 5%.		
2	All fly ash bricks attract same concessional rate irrespective of fly ash content		
3	Stones covered in S. No.123 of Schedule-I (such as Napa stones), even if they are ready to use and polished in minor ways [not mirror polished], attract concessional GST rate of 5%		
4	The GST rate on all forms of mango under CTH 0804, including mango pulp (other than mangoes sliced, dried) attract GST at the 12%. Entry is also being amended to make this amply clear. Raw or fresh mangoes continue to be exempt.		
5	Sewage treated water is exempted from GST and is not the same as purified water provided in S. No. 99 of notification 2/2017-CT(Rate). The word 'purified' is being omitted to make this amply clear.		
6	Nicotine Polarilex Gum attracts a GST rate of 18%.		

7	The condition of 90% fly ash content with respect to fly ash bricks applies only to fly ash aggregate, and not fly ash bricks. As a simplification measure, the condition of 90% content is being omitted.
8	Rates on supply of ice-cream-by-ice-cream parlours, GST charged @ 5% without ITC on the same during the period 1.07.2017 to 5.10.2021 shall be regularized to avoid unnecessary litigation.
9	Application fee charged for entrance or for issuance of eligibility certificate for admission or issuance of migration certificate by universities is exempt from GST.
10	Ginned or baled fibre is covered in entry 24B of notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 in the category of raw vegetable fibres. The exemption under this entry is being rationalized
11	Services associated with transit cargo both to and from Nepal and Bhutan are covered by exemption under entry 9B of notification No. 12/2017-CT(R) dated 28.06.2017.
12	Activity of selling of space for advertisement in souvenirs published in the form of books is eligible for concessional GST at 5%.
13	Renting of vehicle with operator for transportation of goods on time basis is classifiable under Heading 9966 (rental services of transport vehicles with operators) and attracts GST at 18%.GST on such renting where cost of fuel is included in the consideration charged is being prescribed at 12%.
14	Allowing choice of location of a plot is part of supply of long term lease of plot of land. Therefore, location charge or preferential location charges (PLC) are part of consideration charged for long term lease of land and shall get the same treatment under GST.
15	Services provided by the guest anchors to TV channels in lieu of honorarium attract GST.
16	Additional fee collected in the form of higher toll charges from vehicles not having Fastag is essentially payment of toll for allowing access to roads or bridges to such vehicles and shall be given the same tax treatment as given to toll charges.
17	Services in form of Assisted Reproductive Technology (ART)/ In vitro fertilization (IVF) are covered under the definition of health care services for the purpose of exemption under GST.
18	Sale of land after leveling, laying down of drainage lines
19	Renting of motor vehicles for transport of passengers to a body corporate for a period (time) is taxable in the hands of body corporate under RCM.
20	The expression 'public transport' used in the exemption entry at SI No. 17(d) of notification No. 12/2017-CT(R), which exempts transport of passengers by public transport other than predominantly for tourism purpose, in a vessel between places located in India, means that such transport should be open to public for point-to-point transport [e.g., such transport in Andaman and Nicobar Islands].
Miscellaneous Changes	

1	All taxable service of Department of Posts would be subject to forward charge. Certain taxable services of Department of post would now be taxed on reverse charge basis.
2	Goods transport agency (GTA) is being given option to pay GST at 5% or 12% under forward charge; option to be exercised at the beginning of Financial Year. RCM option to continue.
3	Service provided by Indian Tour operator to a foreign resident for a tour partially in India and partially outside India is to be subject to tax proportionate to the tour conducted in India for such foreign tourist subject to conditions that this concession does not exceed half of tour duration.