

GST Rates Effective from 01st October 2021

Sl. No.	Description	From	To
A. Goods			
1	Retro fitment kits for vehicles used by the disabled	Appl. rate	5%
2	Fortified Rice Kernels for schemes like ICDS etc.	18%	5%
3	Medicine Keytruda for treatment of cancer	12%	5%
4	Biodiesel supplied to OMCs for blending with Diesel	12%	5%
5	Ores and concentrates of metals such as iron, copper, aluminum, zinc and few others	5%	18%
6	Specified Renewable Energy Devices and parts	5%	12%
7.	Cartons, boxes, bags, packing containers of paper etc.	12% or 18%	18%
8	Waste and scrap of polyurethanes and other plastics	5%	18%
9	All kinds of pens	12%/18%	18%
10	Railway parts, locomotives & other goods in Chapter 86	12%	18%
11	Miscellaneous goods of paper like cards, catalogue, printed material (Chapter 49 of tariff)	12%	18%
12	IGST on import of medicines for personal use, namely i. <i>Zolgensma</i> for Spinal Muscular Atrophy ii. <i>Viltepso</i> for Duchenne Muscular Dystrophy iii. Other medicines used in treatment of muscular atrophy recommended by Ministry of Health and Family Welfare and Department of Pharmaceuticals.	12%	Nil
13	IGST exemption on goods supplied at Indo-Bangladesh Border <i>haats</i>	Appl. rate	Nil
14	Unintended waste generated during the production of fish meal except for Fish Oil	Nil (for the period 1.7.2017 to 30.9.2019)	
B. Services			
1	Validity of GST exemption on transport of goods by vessel and air from India to outside India is extended upto 30.9.2022.	-	Nil

2	Services by way of grant of National Permit to goods carriages on payment of fee	18%	Nil
3	Skill Training for which Government bears 75% or more of the expenditure [presently exemption applies only if Govt funds 100%].	18%	Nil
4	Services related to AFC Women's Asia Cup 2022.	18%	Nil
5	Licensing services/ the right to broadcast and show original films,sound recordings, Radio and Television programmes [to bring parity between distribution and licencing services]	12%	18%
6	Printing and reproduction services of recorded media where content is supplied by the publisher (to bring it on parity with <i>Colour printing of images from film or digital media</i>)	12%	18%
7	Exemption on leasing of rolling stock by IRFC to Indian Railways withdrawn.		
8	E Commerce Operators are being made liable to pay tax on following services provided through them (i) transport of passengers, by any type of motor vehicles through it [w.e.f. 1 st January, 2022] (ii) restaurant services provided through it with some exceptions [w.e.f. 1 st January,2022]		