

GST Tax Slab Rates for 2020

1. No Tax

The government has exempted certain goods and services of taxes.

The list of Goods are as follows:

Goods with no GST Tax	Goods with no GST Tax
Sanitary Napkins	Bangles
Raw materials used for broom	Fruits
Salt	Curd
Natural Honey	Flour
Eggs	Vegetables
Handloom	Chickpea Flour (Besan)
Stamp	Printed Books
Judicial papers	Newspapers
Deities made of wood, marble, stone	Rakhis made without the use of precious metal like gold, silver
Fortified milk	Saal leaves

Services with no GST tax are:

- Hotels and lodges carrying a tariff below Rs.1000
- IMM courses
- Bank charges on Savings accounts and Jan Dhan Yojana

2. GST Tax Slab of 5%

The government charges 5% GST on the following Goods and Services.

The list of Goods are as follows:

Goods with 5% GST Tax	Goods with 5% GST Tax
Skimmed milk powder	Coal

Goods with 5% GST Tax	Goods with 5% GST Tax
Frozen vegetables	Fertilizers
Fish fillet	Coffee
Tea	Spices
Pizza bread	Kerosene
Unbranded namkeen products	Ayurvedic medicines
Agarbattii	Insulin
Sliced dry mango	Cashew nuts
Lifeboats	Ethanol- solid biofuel products
Handmade carpets and textile floor coverings	Handmade braids and ornamental trimming

Services with 5% GST tax are:

- Small hotels and restaurants with transport services like roadways, airways
- Standalone AC/Non-AC restaurants serving liquor, takeaway food
- Restaurants in Hotels with a room tariff lesser than Rs.7,500
- Special flights for Pilgrims (Economy Class)

GST Tax Slab of 12%

The government applies a tax slab of 12% to the following list of Goods and Services:

Here is the list of Goods:

Goods with 12% GST Tax	Goods with 12% GST Tax
Frozen meat products	Butter
Cheese	Ghee
Pickles	Sauces
Fruit juices	Toothpowder
Namkeen	Medicines
Umbrellas	Instant food mixes
Cell phones	Sewing machines
Man-made yarn	Handbags including pouches and purses

Goods with 12% GST Tax	Goods with 12% GST Tax
Jewellery Box	Wooden frames for photographs, paintings, mirrors, etc

Services with 12% GST tax are:

- Business class air tickets
- Movie tickets under Rs.100

GST Tax Slab of 18%

The government applies this tax-slab to the following list of goods and services

The Goods are as follows:

Goods with 18% GST Tax	Goods with 18% GST Tax
Flavoured refined sugar	Cornflakes
Pasta	Pastries and Cakes
Detergents	Washing and cleaning items
Safety glass	Mirror
Glassware	Sheets
Pumps	Compressors
Fans	Light fittings
Chocolates	Preserved vegetables
Tractors	Ice-cream
Soups	Mineral water
Deodorants	Suitcase, briefcase, vanity case
Chewing gum	Shampoo
Shaving and after-shave items	Facial make-up items
Washing powder, detergents	Refrigerators
Washing machine	Water heaters
Televisions	Vacuum cleaners
Paints	Hair shavers, curlers, dryers
Perfumes	Marble and granite stone used for flooring

Goods with 18% GST Tax	Goods with 18% GST Tax
Leather clothing	Wristwatches
Cookers	Stove
Cutlery	Telescope
Goggles	Binoculars
Cocoa butter	Fat
Artificial fruits, flowers	Foliage
Physical exercise equipment	Musical instruments and their parts
Stationery items like clips	Few diesel engine parts
Few parts of pumps	Electrical boards, panels, wires
Razor and razor blades	Furniture
Mattress	Cartridges, multi-functional printers
Doors	Windows
Aluminium frames	Monitors and television screens
Tyres	Power banks for lithium-ion batteries
Video games	Carriage accessories for disabled, etc
Aluminium foil Furniture	Padding pools Swimming pools
Bamboo	Cigarette Filler Rods
Bio-fuels Powered Buses	Second-hand large and medium cars and SUVs

Services with 18% GST tax are:

- Restaurants in hotels with tariff at over Rs.7,500
- Actual bill of hotel stay below Rs.7,500
- Outdoor Catering (input tax credit to be available)
- Hotels, inns, guest houses, which have a room tariff of Rs.2,500 and above but less than Rs.5,000 per room per night
- IT and Telecom services Theme parks, water parks and alike

GST Tax Slab 28%

The government applies a tax-slab rate of 28% for the following items

The Goods are as follows:

Goods with 28% GST Tax	Goods with 28% GST Tax
Waffles and wafers coated with chocolate	Sunscreen
Dye	Hair clippers
Ceramic tiles	Wallpaper
Dishwasher	Automobiles Motorcycles
Aircraft for personal use	Pan masala
Tobacco	Cigarette
Bidis	Cement
Yachts	Weighing machine ATM
Vending machines	Aerated water

Services with 28% GST tax are:

- Race club betting & gambling
- Actual bill of hotel stay above Rs.7,500
- Five-star Hotels
- Entertainment & Cinema
- Hotels, inns, guest houses, which have a room tariff of Rs.5,000 and above per room per night