



# FOOD: **GST & YOU**



	UNDER GST	CURRENT
 <b>AERATED DRINKS</b>	<b>28%</b>	<b>23-24%</b>
 <b>FRUIT JUICES</b>	<b>12%</b>	<b>12%</b>
 <b>EDIBLE OIL</b>	<b>5%</b>	<b>5-6%</b>
 <b>SUGAR</b>	<b>5%</b>	<b>5%</b>



# GST & YOU



**LUXURY  
HOTELS**

**UNDER GST**

**28%**

**CURRENT**

**28-30%**



**FINANCIAL  
SERVICES**

**18%**

**15-18%**



**TELECOM  
SERVICES**


**18%**

**15%**



# PHARMA: GST & YOU



	UNDER GST	CURRENT
 LIFESAVING API	5%	5-8%
 OTHER API	18%	17%
 FORMULATIONS	12%	9%

# METALS & MINERALS

ITEM	GST Rate (%)	EXISTING Rate* (%)
Peat	5	19.5
All ores and concentrates	5	18.5
Kerosene PDS	5	17
Petroleum coke, petroleum bitumen	18	27.5
Tar	5	12
Coal	5	12
Lignite	5	12
Copper bars, rods, wires	18	18.5
Copper screws, nuts, bolts	18	18.5
Nickel bars, rods, wires	18	18.5
Nickel screw, nuts, bolts	18	18.5
Nickel tubes, pipes, netting	18	18.5
Aluminium ingots, rods, wires	18	18.5
Lead plates, sheets, strips	18	18.5
Zinc goods	18	18.5
Tin bars, rods	18	18.5

\*Based on Maharastra VAT, may vary from state to state

# CONSTRUCTION

ITEM	GST Rate (%)	EXISTING Rate* (%)
Cement	28	30
Wall paper	28	18.5
Paints and varnishes	28	26
Putty, wall fillings	28	26
Plaster	28	26
Ceramic tiles	28	26
Tempered glass	28	26
Sand lime bricks, fly ash bricks	5	6

*\*Based on Maharashtra VAT, may vary from state to state*

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# LIFESTYLE AND HOME

ITEM	GST Rate (%)	EXISTING Rate* (%)
Leather bags	28	6
Cell phones	18	6
Yachts	28	18.5
Air conditioners	28	26
Refrigerators	28	26
Storage water heaters	28	26
Dish washing machines	28	26
Printer, photocopier, fax machines	28	26
Wristwatches	28	26
Furniture	28	26
Video game consoles	28	26
Exercise equipment	28	26
Sports goods	12	18.5
Bicycles	12	18.5
Spectacle lens	12	18.5
Whey proteins & fitness supplements	18	26
Hats and other headgears	18	26
Steel utensils	5	18.5

*\*Based on Maharashtra VAT, may vary from state to state*

# BEAUTY AND PERSONAL CARE

ITEM	GST Rate (%)	EXISTING Rate* (%)
Manicure, pedicure sets	28	26
Perfumes	28	26
Beauty or makeup preparations	28	26
Skincare items including sunscreen	28	26
Shampoos, hair cream, hair dyes	28	26
Wigs, false beards, eyelashes	28	26

*\*Based on Maharashtra VAT, may vary from state to state*

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# CONSUMER GOODS

ITEM	GST Rate (%)	EXISTING Rate* (%)
Aluminium foil	28	18.5
Agarbatti	12	0
Preserved vegetables	18	0
Butter, ghee, cheese	12	6
Dry fruits	12	6
Jams, jellies	18	12
Frozen meat	12	6
Branded paneer	5	0
Branded cereals	5	0
Cocoa butter, oils chocolates	28	26
Instant, aroma coffee	28	26
Coffee concentrates, custard powder	28	26
Protein concentrates, sugar syrups	28	26
Razors	28	26
Dental floss	28	26
Toothpaste	28	26
Deodorants	28	26
Aftershave	28	26
Shaving cream	28	26
Cereals	0	0
Puffed rice, papad, bread	Exempt	0
Aquatic/poultry/cattle feed	Exempt	0
Salt	Exempt	0
Soyabean, groundnut, sunflower seeds	5	6
Infant use preparations	18	19.5
Pasta, corn flakes, and cakes	18	19.5
Coffee, tea	5	6
Frozen vegetables	5	6
Condensed milk	18	18.5
Toilet paper	18	18.5
Hot water bottles	18	18.5
Petroleum jelly; paraffin wax	18	20
Pencil sharpeners, knives	12	18.5
Meats & fish preparations	12	19.5
Sweetmeats	5	12
Bakery mixes, doughs, pizza bread	5	12
Vegetable fats & oils	5	12
Tea concentrates, sauces, soups,	5	12
Ice cream, instant food mixes, sharbet	18	26
Refined sugar	18	26
Soap	18	26
Dentrifices -toothpaste	18	26
Hair oil	18	26
Handmade safety matches	5	18.5
Broomsticks	5	18
Candles	12	26
Tooth powder	12	26
Led lights	12	26
Milk beverages	12	26
Ready to eat namkeen/bhujiya	12	26
Beet sugar, cane sugar	5	26

\*Based on Maharashtra VAT may vary from state to state



# GST & YOU

	UNDER GST	CURRENT
 CEMENT	28%	25%
 COAL	5%	11%
 PAINTS	28%	25%
 INDUSTRIAL CABLES	18%	18.5%

# OTHERS

ITEM	GST Rate (%)	EXISTING Rate* (%)
Rubber tyres	28	18.5
Steam	12	0
Children's drawing books	12	0
Plastic products	28	18.5
Calcerous stone	28	18.5
Artists', students' or signboard colours	28	18.5
Nuclear fuel	5	0
Heavy water and other nuclear fuels	5	0
Compressed air	5	0
Solar water heater	5	0
Renewable energy devices	5	0
Braille typewriters	18	13.5
Pianos	28	26
Revolvers	28	26
Artificial Flowers	28	26
Bangles (Non-Precious Metals)	EXEMPT	0
Fountain pen ink, ball pen ink	12	12
Wood pulp	12	12
Printed books	0	0
Calendars	12	12
Animal or human blood vaccines	5	6
Power driven water pumps	12	12.5
Padlocks, locks	18	18.5
Helmets	18	18.5
Plastic Products	28	18.5
Fertilizers	12	18.5
Tractors	12	18.5
Sewing/knitting needles	12	18.5
Agricultural implements	0	12.5
Firewood	0	12.5
Geometry boxes	5	18.5

# KITCHENWARE AND APPLIANCES

ITEM	GST Rate (%)	EXISTING Rate* (%)
Stoves (except kerosene, LPG)	28	18.5
Electrical hot plates	28	18.5
Aluminium utensils	12	18.5
LPG for domestic supply	5	17
Household copper articles	5	18.5
Copper utensils	5	18.5
Iron/steel/ household articles	5	18.5
Iron/steel/ kerosene stoves	5	18.5

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# EXEMPTIONS: **GST & YOU**



**FOODGRAINS**



**BABY FOOD**



**MILK**



**CURD**



# CIGARETTES: **GST & YOU**

#PER 1,000 STICKS	UNDER GST (28% +)	CURRENT EXCISE DUTY
LESS THAN 65 MM	5% + ₹1,591	₹1,681 + 25% VAT
65-70 MM	5% + ₹2,126	₹2,216 + 25% VAT
70-75 MM	5% + ₹2,876	₹3,021 + 25% VAT
ABOVE 75 MM	5% + ₹4,170	₹4,376 + 25% VAT

# SERVICES

SERVICE	GST Rate (%)	EXISTING Rate* (%)
Telecom	18	15
Works contracts	12	15
Non AC/alcohol-serving restaurants	12	13-14
AC, alcohol-serving restaurants	18	22
Five-star restaurants	28	18

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# CONSUMER DURABLES : **GST & YOU**



	UNDER GST	CURRENT
 <b>AIR CONDITIONERS</b>	<b>28%</b>	<b>26%</b>
 <b>REFRIGERATORS</b>	<b>28%</b>	<b>24-27%</b>
 <b>COOLERS</b>	<b>28%</b>	<b>23.5%</b>
 <b>LIGHTING (LED)</b>	<b>12%</b>	<b>15%</b>