



THE INSTITUTE OF
Company Secretaries of India
भारतीय कम्पनी सचिव संस्थान
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament
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Goods & Services Tax

Educational Series

PD & PP : GST : 169

February 05, 2018

Recommendations for Changes in GST/IGST Rate and Clarifications in Respect of GST Rate on Certain Goods -As per discussions held in the 25th GST Council Meeting

The Council has recommended certain in GST/IGST rate and clarifications in respect of GST rate on Goods specified below as per discussions in the 25th GST Council Meeting. These decisions of the GST Council are being communicated for general information, and will be given effect to through Gazette notifications / circulars which only shall have the force of law.

F. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR INCREASE FROM 12% TO 18%:

S.No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	5601 22 00	Cigarette filter rods

G. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 12% TO 5% WITH NO REFUND OF UNUTILISED INPUT TAX CREDIT:

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	5801 37 20	Velvet fabric

H. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 3% TO 0.25%:

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description
1.	7102	Diamonds and precious stones

I. NIL GST RATE:

- Vibhuti
- Parts and accessories for manufacture of hearing aids.
- De-oiled rice bran

Source: <http://pib.nic.in/newsite/PrintRelease.aspx?relid=175728>

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