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Schedule to GST (Compensation to States) Act, 2017

Reference to a "tariff item", "heading", "sub-heading" and "Chapter", shall mean respectively a tariff item, heading, sub-heading and Chapter in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) in the Schedule to GST (Compensation to States) Act,2017.

The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this Schedule.

S.No.	Description of Supply of Goods/ Services	Tariff item, heading, sub-heading, Chapter, or supply of goods or compansation cess may be services, as the case collected may be	Maximum rate at which GST compensation cess may be collected
1.	Pan Masala	2106 90 20	One hundred and thirty-five per cent ad valorem.
2.	Tobacco and manufactured tobacco substitutes, including tobacco products	24	Four thousand one hundred and seventy rupees per thousand sticks or two hundred and ninety per cent ad valorem or a combination thereof, but not exceeding four thousand one hundred and seventy rupees per thousand sticks plus two hundred and ninety per cent ad valorem.
3.	Coal, briquettes, ovoids and similar solid fuels manufac-tonne. tured from coal, lignite, whether or not agglomerated, excluding jet, peat (including peat litter), whether or not agglomerated	2701, 2702 or 2703	Four hundred rupees per tonne.
4.	Aerated waters	2202 10 10	Fifteen per cent ad valorem.
5.	Motor cars and other motor vehicles principally designed for the transport of persons (other than motor vehicles for the transport of ten or more persons, including the driver), including station wagons and racing cars	8703	Fifteen per cent ad valorem.
6.	Any other supplies		Fifteen per cent ad valorem.

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