



Goods & Services Tax

Educational Series

PD & PP : GST : 385

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Recommendations made during 31st Meeting of the GST Council held on 22nd December, 2018 – Part I

I. GST rate reduction on goods which were attracting GST rate of 28%:

A. 28% to 18%

- Pulleys, transmission shafts and cranks, gear boxes etc., falling under HS Code 8483
- Monitors and TVs of upto screen size of 32 inches
- Re-treaded or used pneumatic tyres of rubber;
- Power banks of lithium ion batteries. Lithium ion batteries are already at 18%. This will bring parity in GST rate of power bank and lithium ion battery.
- Digital cameras and video camera recorders
- Video game consoles and other games and sports requisites falling under HS code 9504.

B. 28% to 5%

- Parts and accessories for the carriages for disabled persons

II. GST rate reduction on other goods :

A. 18% to 12%

- Cork roughly squared or debagged
- Articles of natural cork
- Agglomerated cork

B. 18% to 5%

- Marble rubber

C. 12% to 5%

- Natural cork
- Walking Stick
- Fly ash Blocks

D. 12% to Nil

- Music Books

E. 5% to Nil

- Vegetables, (uncooked or cooked by steaming or boiling in water), frozen, branded and put in a unit container
- Vegetable provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.

Source: CBIC Press Release dated 22nd December, 2018

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