

# Info Capsule

## **GST RATE CHANGES COME INTO EFFECT ON 178 ITEMS WHERE RATE HAS BEEN BROUGHT DOWN FROM 28% TO 18%; CONSUMERS MAY TAKE NOTE OF REDUCTION IN PRICE/MRP ON THESE GOODS<sup>1</sup>**

In the 23rd meeting held on the November 10, 2017, the GST Council had recommended major relief in GST rates on certain goods. These rate changes have been brought into effect from the November 15, 2017. On 178 items the GST rate has been brought down from 28% to 18%. With reduction of rate coming into effect, a consumer shall be charged the revised reduced rates of 18% on these items with effect from the November 15, 2017. Accordingly, there would be a corresponding reduction in price/MRP on these goods. Consumers may take note of these reduction while making purchases.

### **Broadly these items are grouped as follows:**

- Wires, cables, insulated conductors, electrical insulators, electrical plugs, switches, sockets, fuses, relays, electrical connectors
- Electrical boards, panels, consoles, cabinets etc. for electric control or distribution
- Particle/fibre boards and ply wood; articles of wood, wooden frame, paving block
- Furniture, mattress, bedding and similar furnishing
- Trunk, suitcase, vanity cases, brief cases, travelling bags and other hand bags, cases
- Detergents, washing and cleaning preparations
- Liquid or cream for washing the skin
- Shampoos; Hair cream, Hair dyes (natural, herbal or synthetic) and similar other goods; henna powder or paste, not mixed with any other ingredient;
- Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, perfumery, cosmetic or toilet preparations, room deodorisers
- Perfumes and toilet waters
- Beauty or make-up preparations
- Fans, pumps, compressors
- Lamp and light fitting
- Primary cell and primary batteries
- Sanitary ware and parts thereof, of all kinds
- Articles of plastic, floor covering, baths, shower, sinks, washbasins, seats, sanitary ware of plastic
- Slabs of marbles and granite

<sup>1</sup> <http://pib.gov.in/newsite/erelease.aspx>

- Goods of marble and granite such as tiles
- Ceramic tiles of all kinds
- Miscellaneous articles such as vacuum flasks, lighters
- Wrist watches, clocks, watch movements, watch cases, straps, parts
- Articles of apparel & clothing, accessories of leather, furs, furskin, artificial fur and other articles such as saddlery and harness for any animal
- Articles of cutlery, stoves, cookers and similar non electric domestic appliances
- Razor and razor blades
- Multi-functional printers, cartridges
- Office or desk equipment
- Doors, windows and frames of aluminium
- Articles of plaster such as board, sheet
- Articles of cement or concrete or stone and artificial stone
- Articles of asphalt or slate
- Articles of mica
- Ceramic flooring blocks, pipes, conduit, pipe fittings
- Wall paper and wall covering
- Glass of all kinds and articles thereof such as mirror, safety glass, sheets, glassware
- Electrical, electronic weighing machinery
- Fire extinguishers and charges for fire extinguishers
- Fork lifts, lifting and handling equipment
- Bull dozers, excavators, loaders, road rollers
- Earth moving and levelling machinery
- Escalators
- Cooling towers, pressure vessels, reactors
- Crankshaft for sewing machine, tailor's dummies, bearing housings, gears and gearing; ball or roller screws; gaskets
- Electrical apparatus for radio and television broadcasting
- Sound recording or reproducing apparatus
- Signalling, safety or traffic control equipment for transports
- Physical exercise equipment, festival and carnival equipment, swings, shooting galleries, roundabouts, gymnastic and athletic equipment
- All musical instruments and their parts
- Artificial flowers, foliage and artificial fruits
- Explosive, anti-knocking preparation, fireworks
- Cocoa butter, fat, oil powder
- Extract, essence and concentrates of coffee, miscellaneous food preparations
- Chocolates, chewing gum / bubble gum

- Malt extract and food preparations of flour, groats, meal, starch or malt extract
- Waffles and wafers coated with chocolate or containing chocolate
- Rubber tubes and miscellaneous articles of rubber
- Goggles, binoculars, telescope
- Cinematographic cameras and projectors, image projector
- Microscope, specified laboratory equipment, specified scientific equipment such as for meteorology, hydrology, oceanography, geology
- Solvent, thinners, hydraulic fluids, anti-freezing preparation

**Team ICSI**

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