

## GST Compensation Cess Rates for different supplies

[As per discussions in the GST Council Meeting held on 18<sup>th</sup> May, 2017]

The fitment of rates of goods were discussed today during the 14<sup>th</sup> GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the rates of GST Compensation Cess to be levied on certain goods. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes.

S. No.	Description of supply	Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be	Rate for GST Compensation Cess
(1)	(2)	(3)	(4)
1.	Pan Masala	21069020	60%
<b>Aerated waters, containing added sugar or other sweetening matter or flavoured</b>		220210	
2.	Aerated waters	22021010	12%
3.	Lemonade	22021020	12%
4.	Others	22021090	12%
<b>Tobacco and Tobacco Products</b>		24	
5.	Unmanufactured tobacco (without lime tube) – bearing a brand name	2401	71%
6.	Unmanufactured tobacco (with lime tube) – bearing a brand name	2401	65%
7.	Tobacco refuse, bearing a brand name	24013000	61%

8.	Chewing tobacco (without lime tube)	24039910	160%
9.	Chewing tobacco (with lime tube)	24039910	142%
10.	Filter khaini	24039910	160%
11.	Jarda scented tobacco	24039930	160%
12.	Pan masala containing tobacco 'Gutkha'	24039990	204%
<b>Cigarettes</b>			
13.	<b>Non- filter</b>		
14.	Not exceeding 65 mm	24022010	5% + Rs.1591 per thousand
15.	Exceeding 65 mm but not 70 mm	24022020	5% + Rs.2876 per thousand
16.	<b>Filter</b>		
17.	Not exceeding 65 mm	24022030	5% + Rs.1591 per thousand
18.	Exceeding 65 mm but not 70 mm	24022040	5% + Rs.2126 per thousand

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(1)	(2)	(3)	(4)
19.	Exceeding 70 mm but not 75 mm	24022050	5% + Rs.2876 per thousand
20.	Others	24022090	5% + Rs.4170 per thousand
<b>Other tobacco products</b>			
21.	Cigar and cheroots	24021010	21% or Rs. 4170 per thousand, whichever is higher
22.	Cigarillos	24021020	21% or Rs. 4170 per thousand, whichever is higher
23.	Cigarettes of tobacco substitutes	24029010	Rs.4006 per thousand
24.	Cigarillos of tobacco substitutes	24029020	12.5% or Rs. 4,006 per thousand whichever is higher

25.	Other	24029090	12.5% or Rs. 4,006 per thousand whichever is higher
26.	'Hookah' or 'gudaku' tobacco tobacco bearing a brand name	24031100	72%
27.	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku'	24031100	17%
28.	Other smoking tobacco not bearing a brand name.	24031190	11%
29.	Smoking mixtures for pipes and cigarettes	24031910	290%
30.	Other smoking tobacco bearing a brand name	24031990	49%
31.	Other smoking tobacco not bearing a brand name	24031990	57%
32.	“Homogenised” or “reconstituted” tobacco, bearing a brand name	24039100	72%
33.	Preparations containing chewing tobacco	24039920	72%
34.	Snuff	24039940	72%
35.	Preparations containing snuff	24039950	72%
36.	Tobacco extracts and essence bearing a brand name	24039960	72%

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(1)	(2)	(3)	(4)
37.	Tobacco extracts and essence not bearing a brand name	24039960	65%
38.	Cut tobacco	24039970	20%
39.	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	24039990	96%
40.	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	24039990	89%
<b>Others</b>			
41.	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	2701	Rs.400 per tonne
42.	Lignite, whether or not agglomerated, excluding jet	2702	Rs.400 per tonne
43.	Peat (including peat litter), whether or not agglomerated	2703	Rs.400 per tonne
<b>Motor Vehicles</b>			
44.	Motor vehicles (10<persons <13)	8702	15%

45.	Small Cars (length < 4 m ; Petrol<1200 cc )	8703	1%
46.	Small Cars (length < 4 m ; Diesel < 1500 cc)	8703	3%
47.	Mid Segment Cars (engine < 1500 cc)	8703	15%
48.	Large Cars (engine > 1500 cc)	8703	15%
49.	Sports Utility Vehicles (length > 4m ; engine > 1500 cc; ground clearance > 170 mm)	8703	15%
50.	Mid Segment Hybrid Cars (engine < 1500 cc)	8703	15%
51.	Hybrid motor vehicles > 1500 cc	8703	15%
52.	Hydrogen vehicles based on fuel cell tech > 4m	8703	15%
53.	Motorcycles (engine > 350 cc)	8711	3%
54.	Aircrafts for personal use.	8802	3%
55.	Yacht and other vessels for pleasure or sports	8903	3%

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