Queries relating to GST rates received from various sectors have been scrutinised and developed into short FAQs.

S. No.	Query	Reply
1.	What is the HSN code for Mahua Flower and its GST rate?	Mohua flowers fall under heading 1212 and attract 5% GST.
2.	What is the HSN code for Sal Leaves which is used for making plates and its GST rate?	Sal leaves are classifiable under heading 0604 and attract Nil GST.
3.	What is the HSN code for Sabai Grass (a kind of grass used for making of rope, baskets, etc.) and its GST rate?	Sabai grass is used as plaiting material and is classifiable under heading 1401 and attracts 5% GST.
4.	What is the GST rate on Hand Made Branded Biri?	• All biris attract 28% GST. • In addition, handmade biris attract NCCD of Re.1 per thousand. Machine made biris attract NCCD of Rs.2 per thousand.
5.	What is the GST rate on sugarcane procured by the sugar mills which is generally fresh and procured directly from the farm?	Fresh or chilled sugarcane, falling under heading 1212, attracts Nil GST.
6.	Will 5% GST on raw cotton be paid directly by factories on reverse charge basis and who will pay it?	Where the supply of raw cotton is by an agriculturist [as defined under section 2(7) of the Central Goods and Services Tax Act, 2017] to a registered person, GST will have to be paid by such registered person on reverse charge basis.
7.	What is the GST rate on Electric accumulators?	Electric accumulators, including separators therefor, whether or not rectangular (including square) fall under heading 8507 and attract 28% GST.
8.	Can sterilization pouches be treated as aseptic packaging paper? What is the GST rate on sterilization pouches?	• Sterilisation pouches are different than aseptic packaging paper. • Sterilisation pouches fall under heading 3005 and attract 12% GST.
9.	What is the GST rate on Jute yarn and jute twine? What is GST rate on jute bags and jute cloth?	• As per the HSN Explanatory Notes, goods of jute fibres measuring 20,000 decitex or less are classifiable under heading 5307 as yarn and attract 5% GST. • Goods of jute fibres measuring more than 20,000 decitex are classifiable under heading 5607 as twine and attract 12% GST. • Sacks and bags, of a kind used for the packing of goods are classifiable under heading 6305 and attract 5% / 12% GST, depending on their sale value not exceeding or exceeding Rs. 1000 per piece. • Woven fabrics of jute are classifiable under heading 5310 and attract 5% GST, with no refund of unutilised ITC.
10.	What is the GST rate on used Rail Wagons?	• Railway wagons are classifiable under heading 8606 and attract 5% GST, with no refund of unutilised ITC. • Therefore, used railway wagons also attract 5% GST.
11.	What is the GST rate and HSN code of Raw and processed wood of Malaysia saal and Marandi wood?	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, is classifiable under heading 4403 and attracts 18% GST.
12.	What is the GST rate on 'Khakhara' (traditional food)?	Khakhra falls under "Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form" which is classifiable under heading 2106 90 and attracts 12% GST.
13.	Is NCCD leviable on tobacco products from 1st July, 2017? What will be the method of valuation for levy of NCCD?	• NCCD shall continue to be levied on tobacco and tobacco products at the rates as applicable prior to 1st July, 2017. • Since NCCD is a duty of excise, the valuation for the purposes of charging NCCD shall be as per the Central Excise Law read with the Valuation Rules under Central Excise Law.
14.	What is the GST rate and HSN code of roasted grams?	Roasted grams fall under heading 2106 90 and attract 12% GST.
15.	What is the HSN code and GST rate for Chilli soaked in butter milk with salt (mor milagai in Tamil)?	• Vegetables 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 are classifiable under heading 0711 and attract 5% GST. • Thus, chilli soaked in butter milk with salt (mor milagai in Tamil) falls under 0711 and attracts 5% GST.
16.	What is GST rate for bangles?	• Plastic bangles falling under heading 3926 are exempt from GST. • Glass bangles (except those made from precious metals) falling under heading 7018 are exempt from GST. • Bangles of base metal, whether or not plated with precious metals, falls under tariff item 7117 19 10 and attract 3% GST.
17.	What is the classification and GST rate for man-made fishnet twine?	• As per the HSN Explanatory Notes, goods of man-made fibres (including those yarns of two or more monofilaments of Chapter 54) measuring 10,000 decitex or less are classifiable under Chapter 54 or 55 as yarn and attract 18% GST. • Goods of man-made fibres (including those yarns of two or more monofilaments of Chapter 54) measuring more than 10,000 decitex are classifiable under heading 5607 as twine and attract 12% GST.
18.	What is the HSN code and rates for Soft drinks i.e. aerated drinks?	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured falling under heading 2202 10 attract 28% GST and 12% Compensation Cess.
19.	What is the HSN code and rates for Mutton leg?	• Meat of sheep or goats (including mutton leg), fresh, chilled or frozen [other than frozen and put up in unit container] falling under heading 0204 is exempt from GST. • However, meat of sheep or goats (including mutton leg), frozen and put up in unit container, falling under heading 0204 attracts 12% GST.
20.	What is the HSN code and rates for Coffee?	Instant Coffee falls under heading 2101 and attracts 28% GST.
21.	What is the HSN code and rates for Sausages?	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products fall under heading 1601 and attract 12% GST.

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