

452H	8708 50 00	Transaxles and its parts thereof for tractors	9%
452 I	8708 70 00	Road wheels and parts and accessories thereof for tractors	9%
452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts	9%
S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		thereof	
452K	8708 92 00	Silencer assembly for tractors and parts thereof	9%
452L	8708 93 00	Clutch assembly and its parts thereof for tractors	9%
452M	8708 94 00	Steering wheels and its parts thereof for tractor	9%
452N	8708 99 00	Hydraulic and its parts thereof for tractors	9%
452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	9%
452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software	9%
453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI	9%

Schedule IV – 14%

S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	1703	Molasses	14%
2.	Omitted		
3.	Omitted		
4.	Omitted		
5.	Omitted		
6.	Omitted		
7.	Omitted		
8.	Omitted		
9.	Omitted		

10.	2106 90 20	Pan masala	14%
11.	Omitted		
12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured	14%
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	14%
14.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	14%
15.	2403	Other manufactured tobacco and manufactured tobacco substitutes; —homogenised or —reconstituted tobacco; tobacco extracts and essences [including biris]	14%
16.	Omitted		
17.	Omitted		

S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
18.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	14%
19.	Omitted		
20.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	14%
21.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	14%
22.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	14%
23.	Omitted		
24.	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	14%

25.	Omitted		
26.	Omitted		
27.	Omitted		
28.	Omitted		
29.	Omitted		
30.	Omitted		
31.	Omitted		
32.	Omitted		
33.	Omitted		
34.	Omitted		
35.	Omitted		
36.	Omitted		
37.	Omitted		
38.	Omitted		
39.	Omitted		
40.	Omitted		
41.	Omitted		
42.	Omitted		
43.	Omitted		
44.	Omitted		
45.	Omitted		
46.	4011	New pneumatic tyres, of rubber [other than of a	14%

S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres; and of a kind used on aircraft]	
47.	4012	Retreaded or used tyres and flaps	14%
48.	Omitted		

49.	Omitted
50.	Omitted
51.	Omitted
52.	Omitted
53.	Omitted
54.	Omitted
55.	Omitted
56.	Omitted
57.	Omitted
58.	Omitted
59.	Omitted
60.	Omitted
61.	Omitted
62.	Omitted
63.	Omitted
64.	Omitted
65.	Omitted
66.	Omitted
67.	Omitted
68.	Omitted
69.	Omitted
70.	Omitted
71.	Omitted
72.	Omitted
73.	Omitted
74.	Omitted
75.	Omitted
76.	Omitted
77.	Omitted

78.	Omitted
79.	Omitted
80.	Omitted
81.	Omitted
82.	Omitted
83.	Omitted
84.	Omitted
85.	Omitted
86.	Omitted

S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
87.	Omitted		
88.	Omitted		
89.	Omitted		
90.	Omitted		
91.	Omitted		
92.	Omitted		
93.	Omitted		
94.	Omitted		
95.	Omitted		
96.	Omitted		
97.	Omitted		
98.	Omitted		
99.	Omitted		
100.	Omitted		
101.	Omitted		
102.	Omitted		

103.	Omitted		
104.	Omitted		
105.	Omitted		
106.	Omitted		
107.	Omitted		
108.	Omitted		
109.	Omitted		
110.	Omitted		
111.	Omitted		
112.	Omitted		
113.	Omitted		
114.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	14%
115.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	14%
116.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	14%
117.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]	14%
118.	Omitted		
119.	8415	Air-conditioning machines, comprising a motordriven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	14%

S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
120.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	14%
121.	Omitted		

122.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	14%
123.	Omitted		
124.	Omitted		
125.	Omitted		
126.	Omitted		
127.	Omitted		
128.	Omitted		
129.	Omitted		
130.	8450	Household or laundry-type washing machines, including machines which both wash and dry	14%
131.	Omitted		
132.	Omitted		
133.	Omitted		
134.	Omitted		
135.	8483	Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	14%
136.	Omitted		
137.	Omitted		
138.	Omitted		
139.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)	14%
140.	8508	Vacuum cleaners	14%
141.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]	14%
142.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	14%

143.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and	14%
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S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		cut-outs of a kind used in conjunction with such engines	
144.	Omitted		
145.	Omitted		
146.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	14%
147.	Omitted		
148.	Omitted		
149.	Omitted		
150.	Omitted		
151.	8525	Digital cameras and video camera recorders [other than CCTV]	14%
152.	Omitted		
153.	Omitted		
154.	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radiobroadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 20 inches and set top box for television]	14%
155.	Omitted		

156.	Omitted		
157.	Omitted		
158.	Omitted		
159.	Omitted		
160.	Omitted		
161.	Omitted		
162.	Omitted		
163.	Omitted		
163A.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	14%
164.	8702	Motor vehicles for the transport of ten or more persons, including the driver	14%
165.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons	14%

S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		and racing cars [other than Cars for physically handicapped persons]	
166.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]	14%
167.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)	14%
168.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	14%
169.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	14%
170.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	14%

171.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	14%
172.	Omitted		
173.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	14%
174.	8714	Parts and accessories of vehicles of headings 8711 and 8713	14%
175.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]	14%
176.	8802	Aircrafts for personal use	14%
177.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	14%
178.	Omitted		
179.	Omitted		
180.	Omitted		
181.	Omitted		
182.	Omitted		
183.	Omitted		

S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
184.	Omitted		
185.	Omitted		
186.	Omitted		
187.	Omitted		
188.	Omitted		

189.	Omitted		
190.	Omitted		
191.	Omitted		
192.	Omitted		
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202.	Omitted		
203.	Omitted		
204.	Omitted		
205.	Omitted		
206.	Omitted		
207.	Omitted		
208.	Omitted		
209.	Omitted		
210.	9302	Revolvers and pistols, other than those of heading 9303 or 9304	14%
211.	Omitted		
212.	Omitted		
213.	Omitted		
214.	Omitted		
215.	9504	Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]	14%

216.	Omitted		
217.	Omitted		
218.	Omitted		
219.	Omitted		
220.	Omitted		
221.	Omitted		
222.	Omitted		
S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
223.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	14%
224.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	14%
225.	Omitted		
226.	Omitted		
227.	9804	All dutiable articles intended for personal use	14%
228.	Any chapter	<p>Lottery authorized by State Governments</p> <p>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p>Explanation 2.-</p> <p>(1) —Lottery authorized by State Governments means a lottery which is authorized to be sold in State(s) other than the organising state also.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010</p>	14%

Schedule V -1.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
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