

## EXEMPTIONS UNDER GST

### List of Goods exempt under GST (Chapter wise)

Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Explanation
1	<b>Live Animals</b> - All goods <u>other than live horses</u>	Effective from 28th June, 2017
0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled	Effective from 15th November, 2017
0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available	Effective from 15th November, 2017
0301	Live fish	Effective from 28th June, 2017
0302	Fish, fresh or chilled	Effective from 28th June, 2017
0304, 0306, 0307, 0308	All goods, fresh or chilled	Effective from 15th November, 2017
0303, 0304,	All goods [other than fresh or chilled] and other than those put up in unit container and, -	Effective from 15th November, 2017

0305, 0306, 0307, 0308	(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available	
4	Dairy Produce, Natural Honey, Bird's Eggs, Edible Products of Animal Origin - <u>Not Specified Elsewhere</u>	Effective from 28th June, 2017
5	Products of <b>Animal Origin</b> , Not Elsewhere Included or Specified	Effective from 28th June, 2017
6	<b>Live Trees</b> and Other Plants, Roots, Bulbs, etc.; Ornamental Foliage and Cut Flowers - All goods under this Chapter	Effective from 28th June, 2017
7	Edible <b>Vegetables</b> , Roots and Tubers other than those in frozen or preserved state	Effective from 28th June, 2017
8	Edible <b>Fruit and Nuts</b> ; Peel of Citrus Fruit or Melons. Fresh fruits other than in frozen state or preserved.	Effective from 28th June, 2017
9	<b>Coffee, tea</b> , mate and spices All goods of seed quality.	Effective from 28th June, 2017
10	<b>Cereals</b> All goods, other than those put up in unit container and bearing a registered brand name.	Effective from 28th June, 2017
11	Products of Milling Industry; Starches; <b>Wheat Gluten; Malt; Inulin.</b>	Effective from 28th June, 2017
12	<b>Oil Seeds</b> and Oleaginous Fruits, Fruits and Seeds; Straw and Fodder; Medicinal or Industrial Plants; Miscellaneous Grains All goods of seed quality.	Effective from 28th June, 2017
13	<b>Lac, Resins, Gums</b> and Other Vegetable Extracts and Saps.	Effective from 28th June, 2017
14	Vegetable Plaiting Materials; Vegetable Products, Not Elsewhere Included or Specified - <b>Betel leaves</b>	Effective from 28th June, 2017
19	<b>Preparations of Cereals</b> , Starch, Flour or Milk; Pastry cooks' Products -Puffed rice, chira, parched rice, parched paddy or rice coated with sugar or gur, <b>Pappad.</b>	Effective from 28th June, 2017
21	Miscellaneous <b>Edible Preparations</b> -Prasadam	Effective from 28th

	supplied by places of worship, such as temples, churches, dargahs, mosques, gurudwaras, etc.	June, 2017
22	<b>Beverages</b> , Spirit and Vinegar Water, other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container Non-alcoholic Toddy, Neera Tender coconut water stored in unit container and having a registered brand name.	Effective from 28th June, 2017
30	Pharmaceutical Products - <b>Human blood</b> and its components and All kinds of <b>contraceptives</b> .	Effective from 28th June, 2017
31	<b>Fertilizers</b> Organic manure, apart from that stored in unit containers and having a brand name.	Effective from 28th June, 2017
33	Essential Oils and Resinoids Perfumery, Toilet or Cosmetic Preparations <b>Kajal, Kumkum, sindur, bindi, alta.</b>	Effective from 28th June, 2017
38	Miscellaneous Chemical Products Municipal waste, clinical waste, sewage sludge.	Effective from 28th June, 2017
39	Plastics and Articles Thereof <b>Plastic bangles.</b>	Effective from 28th June, 2017
40	<b>Rubber and Articles</b> Thereof Condoms and Contraceptives.	Effective from 28th June, 2017
44	<b>Wood and Articles</b> Thereof, Wood Charcoal Fuel wood or firewood Wood charcoal, inclusive of nut or shell charcoal, whether or not agglomerated.	Effective from 28th June, 2017
48	<b>Paper and Paperboard; Articles of Paper Pulp</b> , of Paper or of Paperboard Judicial, non-judicial stamp papers, court fee stamps when sold by the Government Treasuries or vendors authorized by the Government, postal items, such as postcard, envelope, etc., sold by the Government, & cheques, loose or in book form.	Effective from 28th June, 2017
49	<b>Printed Books, Newspapers</b> , Pictures and Other Products of the Printing Industry, Typescripts, Manuscripts and Plans Printed books, inclusive of braille books	Effective from 28th June, 2017

	Newspaper, periodicals and journals, whether or not illustrated or containing advertising material Maps and hydrographic or similar charts of all types, inclusive of atlases, globes, topographical plans and wall maps, printed.	
50	<b>Silk</b>	Effective from 28th June, 2017
51	<b>Wool</b> , Coarse or Fine Animal Hair, Horse Hair Yarn and Woven Fabric – Not combed or carded.	Effective from 28th June, 2017
52	<b>Cotton</b> Khadi yarn, Gandhi topi.	Effective from 28th June, 2017
53	Other Vegetable Textile Fibres; Paper Yarn, Woven Fabrics of Paper Yarns Jute fibres, processed or raw but not spun <b>Coconut</b> , coir fibre.	Effective from 28th June, 2017
63	Other Made Up Textile Articles, Sets, Worn Textile Articles and Worn Clothing; Rags <b>Indian National Flag.</b>	Effective from 28th June, 2017
67	Human hair	Effective from 28th June, 2017
69	<b>Ceramic Product</b> - Clay lamps and earthen pots.	Effective from 28th June, 2017
70	Glass and Glassware- <b>Bangles</b> , apart from those made from precious metals.	Effective from 28th June, 2017
84	Boilers, Nuclear Reactors, Machinery and Mechanical Appliances; Parts Thereof <b>Handloom.</b>	Effective from 28th June, 2017
88	<b>Aircraft; Spacecraft and Parts</b> Thereof Spacecraft, inclusive of satellites and suborbital and spacecraft launch vehicles Parts of Goods of Heading HSN Code Number 8801.	Effective from 28th June, 2017
90	Photographic, Cinematographic, Optical, Checking, Measuring, Precision, Surgical or Medical Apparatus and Instruments; Parts and Accessories Thereof <b>Hearing Aids.</b>	Effective from 28th June, 2017
92	Musical Instruments; Accessories and Parts of Such Articles	Effective from 28th June, 2017

	Indigenous <b>handmade musical instruments.</b>	
96	Miscellaneous Manufactured Articles <b>Muddhas made of sarkanda and phool bahari jhadoo</b> <b>Slate pencils and chalk sticks and Slates.</b>	Effective from 28th June, 2017
98	Passenger baggage	Effective from 28th June, 2017
Any chapter	Puja samagri like Rudraksha, Sacred thread, Vibhuti etc	Effective from 28th June, 2017
-	Supply of lottery by any person other than State Government, Union Territory or Local authority	Effective from 28th June, 2017
	<b>ADDITIONAL EXEMPTIONS / Updates</b>	
28	<b>Nuclear Fuel</b> - Intra state supply of heavy water and nuclear fuel.	Effective from 21st September, 2017
0406	<b>Chena or paneer</b> , other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available	Effective from 22nd September, 2017
0409	<b>Natural honey</b> , other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available	Effective from 22nd September, 2017
10	<b>Wheat and meslin, Rye, Barley, Oats, Maize (corn), Rice, Grain sorghum, Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi],</b>  other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available	Effective from 22nd September, 2017
11	<b>Wheat or meslin flour, Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.], Cereal groats, meal and pellets, Flour, of potatoes, Flour, of the dried leguminous vegetables (pulses)</b>	Effective from 22nd September, 2017

	<p><b>[other than guar meal and guar gum refined split, of sago or of roots or tubers or of the products of tamarind, of singoda, mango flour, etc.,</b></p> <p>other than those put up in unit container and,-  (a) bearing a registered brand name; or  (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available</p>	
2202 90 90	<p><b>Tender coconut water</b>, other than those put up in unit container and,-  (a) bearing a registered brand name; or  (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available</p>	Effective from 22nd September, 2017
3101	<p><b>All goods and organic manure</b>, other than those put up in unit container and,-  (a) bearing a registered brand name; or  (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available</p>	Effective from 22nd September, 2017
2306	Cotton seed oil cake	Effective from 22nd September, 2017
50 to 55	<b>Khadi fabric</b> , sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets”	Effective from 22nd September, 2017
8445	<b>Charkha</b> for hand spinning of yarns, including amber charkha	Effective from 22nd September, 2017
69	Idols made of clay	Effective from 22nd September, 2017
9603	<b>Muddhas</b> made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with,or without handles	Effective from 22nd September, 2017
49	Duty Credit Scrips	Effective from 13th October, 2017
-	<b>Supply of goods by a Government entity</b> to Central	Effective from 13th

	Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority <b>in the form of grants.</b>	October, 2017
0710	<b>Vegetables</b> (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available	Effective from 15th November, 2017
0714	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers</b> with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available	Effective from 15th November, 2017
08	<b>Dried makhana</b> , whether or not shelled or peeled [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available	Effective from 15th November, 2017
1105	<b>Flour</b> , powder, flakes, granules or pellets of potatoes [other than those put up in unit container and bearing a registered brand name]	Effective from 15th November, 2017
1106 10 10	Guar meal	Effective from 15th November, 2017
1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets	Effective from 15th November, 2017
1404 90 60	Coconut shell, unworked	Effective from 15th November, 2017
1701 or 1702	<b>Jaggery</b> of all types including Cane Jaggery (gur) and Palmyra Jaggery	Effective from 15th November, 2017

2501	<b>Salt</b> (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water	Effective from 15th November, 2017
26	Uranium Ore Concentrate	Effective from 15th November, 2017
7113	Bangles of lac/ shellac	Effective from 15th November, 2017
2302, 2304, 2305, 2306, 2308, 2309	<b>Aquatic feed</b> including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]	Effective from 25th January, 2018
8201	<b>Agricultural implements</b> manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry other than ghamella	Effective from 25th January, 2018
Any chapter	Parts for manufacture of hearing aids	Effective from 25th January, 2018
1401	<b>Sal leaves</b> , siali leaves, sisal leaves, sabai grass	Effective from 27th July, 2018
1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks	Effective from 27th July, 2018
2306	De-oiled rice bran	Effective from 27th July, 2018
44 or 68	<b>Deities</b> made of stone, marble or wood	Effective from 27th July, 2018
46	<b>Khali Dona</b> ; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope	Effective from 27th July, 2018
48 or 4907 or 71	<b>Rupee notes or coins</b> when sold to Reserve Bank of India or the Government of India	Effective from 27th July, 2018
53	<b>Coir pith compost</b> other than those put up in unit	Effective from 27th

	container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available	July, 2018
9619 00 10 or 9619 00 20	Sanitary towels (pads) or <b>sanitary napkins</b> ; tampons	Effective from 27th July, 2018
Any Chapter except 71	Rakhi	Effective from 27th July, 2018