

[Ready Reference – GST Rates on Goods](#)

Goods and Services Act, 2017 replaced the erstwhile indirect taxation regime across the nation and brought in uniformity in rates on all goods and services. GST slab rates are 5%, 12%, 18%, 28%, 3% and 0.25% apart from exempt/nil.

Rate Notifications on supply of goods are issued in Rate Notifications No. 1/2017 to 10/2017. Both HSN code and description of the goods in the Notification shall be read combined to determine rate of GST for a given “good”.

The above rate notifications were amended many a time and so far, 111 rate notifications are issued under CGST/TGST Act as on 31st October, 2021 amending the basic notifications No.1/2017 to 10/2017.

In light of the above, as taxmen, there is a need to keep ourselves updated with the changes in slab rates, the consolidated/updated rate notifications updated up to 31-10-2021, in the form of hyperlink, are enumerated below for ready reference.

- 1) [Updated 5% slab rate schedule-I of Rate Notification-1 of 2017](#)
- 2) [Updated 12% slab rate schedule-II of Rate Notification-1 of 2017](#)
- 3) [Updated 18% slab rate schedule-III of Rate Notification-1 of 2017](#)
- 4) [Updated 28% slab rate schedule-IV of Rate Notification-1 of 2017](#)
- 5) [Updated 3% slab rate schedule-V of Rate Notification-1 of 2017](#)
- 6) [Updated 0.25% slab rate schedule-VI of Rate Notification-1 of 2017](#)
- 7) [Updated exempt / nil rated goods - Rate Notification-2 of 2017](#)
- 8) [Updated GST slab rate on all goods, HSN Chapter wise, as per the rate notifications 1/2017 & 2/2017](#)

Further the details of all Central/State rate notifications on goods and its amendments are enumerated below with hyperlinks to access the original notification.

Sl. No.	Rate Notification No.	Amended Rate Notifications Details	
		Central –Rate Notification No.	Corresponding State G.O. Ms No. & Date.
1A	5% Slab Rate Notification: Central Rate NN. 1/2017, dated. 28-06-2017 (Schedule – I) & Corresponding State G.O. Ms No. 110 Rev(CT-II) Dept, dated. 29-06-2017. (Notification No.1/2017, Schedule-I)	18/2017, Dt. 30-06-2017	175, Dt. 25-07-2017
		27/2017, Dt.22-09-2017	252, Dt. 22-11-2017
		34/2017, Dt.13-10-2017	253, Dt. 23-11-2017
		41/2017, Dt.14-11-2017 (w.e.f 15-11-2017)	250, Dt. 21-11-2017
		6/2018, Dt.25-01-2018	46, Dt. 28-02-2018
		18/2018, Dt.26-07-2018 (w.e.f 27-07-2018)	171, Dt. 20-08-2018
		24/2018, Dt.31-12-2018 (w.e.f 01-01-2019)	6, Dt. 29-01-2020
		14/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)	7, Dt. 29-01-2020
		03/2020, Dt. 25-03-2020 (w.e.f. 01-04-2020)	76, Dt. 10-07-2020
		01/2021, Dt. 02-06-2021 w.e.f. 02-06-2021	--
08/2021, Dt. 30-09-2021 w.e.f. 01-10-2021	--		
1B	12% Slab Rate Notification: Central Rate NN. 1/2017, dated. 28-06-2017 (Schedule – II) & Corresponding State G.O. Ms No. 110 Rev(CT-II) Dept, dated. 29-06-2017 (Notification No.1/2017, Schedule-II)	18/2017, Dt. 30-06-2017	175, Dt. 25-07-2017
		27/2017, Dt.22-09-2017	252, Dt. 22-11-2017
		34/2017, Dt.13-10-2017	253, Dt. 23-11-2017
		41/2017, Dt.14-11-2017 (w.e.f 15-11-2017)	250, Dt. 21-11-2017
		6/2018, Dt.25-01-2018	46, Dt. 28-02-2018
		18/2018, Dt. 26-07-2018 (w.e.f. 27-07-2018)	171, Dt. 20-08-2018
		24/2018, Dt.31-12-2018 (w.e.f 01-01-2019)	6, Dt. 29-01-2020

		14/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)	7, Dt. 29-01-2020
		27/2019, Dt. 30-12-2019 (w.e.f. 01-01-2020)	52, Dt. 16-06-2020
		01/2020, Dt. 21-02-2020 (w.e.f. 01-03-2020)	73, Dt. 26-06-2020
		03/2020, Dt. 25-03-2020 (w.e.f. 01-04-2020)	76, Dt. 10-07-2020
		08/2021, Dt. 30-09-2021 w.e.f. 01-10-2021	--
1C	<p>18% Slab Rate Notification:</p> <p>Central Rate NN.1/2017, dated. 28-06-2017 (Schedule – III)</p> <p>&</p> <p>Corresponding State G.O. Ms No. 110 Rev(CT-II) Dept, dated. 29-06-2017</p> <p>(Notification No.1/2017, Schedule-III)</p>	19/2017, Dt.18-08-2017	227, Dt. 05-10-2017
		27/2017, Dt.22-09-2017	252, Dt. 22-11-2017
		34/2017, Dt.13-10-2017	253, Dt. 23-11-2017
		41/2017, Dt.14-11-2017 (w.e.f 15-11-2017)	250, Dt. 21-11-2017
		6/2018, Dt.25-01-2018	46, Dt. 28-02-2018
		18/2018, Dt.26-07-2018 (w.e.f 27-07-2018)	171, Dt. 20-08-2018
		24/2018, Dt.31-12-2018 (w.e.f 01-01-2019)	6, Dt. 29-01-2020
		8/2019, Dt.29-03-2019 w.e.f 01-04-2019	79, Dt. 16-07-2019
		14/2019, Dt. 30-09-2019 w.e.f. 01-10-2019	7, Dt. 29-01-2020
		27/2019, Dt. 30-12-2019 (w.e.f. 01-01-2020)	52, Dt. 16-06-2020
		03/2020, Dt. 25-03-2020 w.e.f. 01-04-2020	76, Dt. 10-07-2020
		08/2021, Dt. 30-09-2021 w.e.f. 01-10-2021	--

1D	28% Slab Rate Notification: Central Rate NN. 1/2017, dated. 28-06-2017 (Schedule – IV) & Corresponding State G.O. Ms No. 110 Rev(CT-II) Dept, dated. 29-06-2017 (Notification No.1/2017, Schedule-IV)	27/2017, Dt.22-09-2017	252, Dt. 22-11-2017
		34/2017, Dt.13-10-2017	253, Dt. 23-11-2017
		41/2017, Dt.14-11-2017 (w.e.f 15-11-2017)	250, Dt. 21-11-2017
		6/2018, Dt.25-01-2018	46, Dt. 28-02-2018
		18/2018, Dt. 26-07-2018 (w.e.f. 27-07-2018)	171, Dt. 20-08-2018
		24/2018, Dt.31-12-2018 (w.e.f 01-01-2019)	6, Dt. 29-01-2020
		14/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)	7, Dt. 29-01-2020
		01/2020, Dt. 21-02-2020 (w.e.f. 01-03-2020)	73, Dt. 26-06-2020
	08/2021, Dt. 30-09-2021 w.e.f. 01-10-2021	--	
1E	3% Slab Rate Notification: Central Rate NN. 1/2017, dated. 28-06-2017 (Schedule – V) & Corresponding State G.O. Ms No. 110 Rev(CT-II) Dept, dated. 29-06-2017 (Notification No.1/2017, Schedule-V)	27/2017, Dt.22-09-2017	252, Dt. 22-11-2017
		41/2017, Dt.14-11-2017 (w.e.f 15-11-2017)	250, Dt. 21-11-2017
		6/2018, Dt. 25-01-2018	46, Dt. 28-02-2018
		14/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)	7, Dt. 29-01-2020
1F	0.25% Slab Rate Notification: Central Rate NN. 1/2017, dated. 28-06-2017 (Schedule – VI) & Corresponding State G.O. Ms No. 110 Rev(CT-II) Dept, dated. 29-06-2017 (Notification No.1/2017, Schedule-VI)	27/2017, Dt.22-09-2017	252, Dt. 22-11-2017
		6/2018, Dt.25-01-2018	46, Dt. 28-02-2018
		14/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)	7, Dt. 29-01-2020

2	Exempt/Nil Slab Rate Notification: Central Rate NN. <u>2/2017, dated. 28-06-2017</u> & Corresponding State G.O. Ms No. <u>110 Rev(CT-II) Dept, dated. 29-06-2017</u> (Notification No.2/2017)	<u>28/2017, Dt.22-09-2017</u>	<u>252, Dt. 22-11-2017</u>
		<u>35/2017, Dt.13-10-2017</u>	<u>253, Dt. 23-11-2017</u>
		<u>42/2017, Dt.14-11-2107 (w.e.f 15-11-2017)</u>	<u>250, Dt. 21-11-2017</u>
		<u>7/2018, Dt.25-01-2018</u>	<u>46, Dt. 28-02-2018</u>
		<u>19/2018, Dt. 26-07-2018 (w.e.f 27-07-2018)</u>	<u>171, Dt. 20-08-2018</u>
		<u>25/2018, Dt.31-12-2018 (w.e.f 01-01-2019)</u>	<u>6, Dt. 29-01-2020</u>
		<u>9/2019, Dt. 29-03-2019 (w.e.f. 01-04-2019)</u>	<u>79, Dt. 16-07-2019</u>
		<u>15/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)</u>	<u>7, Dt. 29-01-2020</u>
		<u>18/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)</u>	<u>7, Dt. 29-01-2020</u>
	<u>09/2021, Dt. 30-09-2021 (w.e.f. 01-10-2021)</u>	--	
Concessional Rate Notifications			
	Central –Rate Notification No.	Corresponding State G.O. Ms No. & Date.	Remarks
3	<u>3/2017, Dt. 28-06-2017 (as amended by <u>16/2019, dt. 30-09-2019</u>)</u>	<u>110 Rev (CT-II) Dept, dt. 29-06-2017 (NN.3/2017) (as amended by G.O Ms No.7,Dt. 29-01-2020)</u>	5% GST for supplies to exploration and production to ONGC, OIL etc.
	<u>37/2017, Dt.13-10-2017</u>	<u>253, Dt. 23-11-2017</u>	GST rate on the leasing of used motor vehicles
	<u>39/2017, Dt.18-10-2017</u>	<u>253, Dt. 23-11-2017</u>	Reduce GST rate on food preparations for free distribution program to weaker sections under Govt. Prog.

40/2017, Dt.23-10-2017	253, Dt. 23-11-2017	Conditions specified for availing the benefit of levying concessional rate @ 0.1% GST on the goods supplied to exporter.
45/2017, Dt.14-11-2017	250, Dt. 21-11-2017	GST @ 5% on Scientific & Technical equipment
8/2018, Dt.25-01-2018	46, Dt. 28-02-2018	Rate of tax and value of supply in case of old/used motor vehicles
21/2018, Dt.26-07-2018 (w.e.f 27-07-2018)	171, Dt. 20-08-2018	GST on specified handicraft items
26/2018, Dt.31-12-2018 (as amended by17/2019, dt. 30-09-2019)	6, Dt. 29-01-2020 (as amended by G.O Ms No. 7, dt. 29-01-2020)	Exempt GST on supply of gold, silver, and platinum by nominated agencies to registered persons.
2/2019, Dt.07-03-2019	44, Dt. 09-04-2019	composition scheme for supplier of services with a tax rate of 6%.
19/2019, Dt.30-09-2019 (w.e.f. 01-10-2019)	7, Dt. 29-01-2020	Exempt supply of goods for specified projects under FAO
05/2021, Dt.14-06-2021	69, Dt. 03-08-2021	Covid-19 relief supplies, up to 30 th September 2021
11/2021, Dt.30-09-2021	--	Reduce GST rate on goods for free distribution program to weaker sections under Govt. Prog & Premix supply for ICDS or similar scheme.
12/2021, Dt.30-09-2021	--	Covid-19 relief supplies, from 01 st October, 2021 to 31 th December, 2021.

RCM on Goods u/S 9(3)			
4	Central Rate No. 4/2017 , Dt. 28-06-2017	36/2017, Dt.13-10-2017	253, Dt. 23-11-2017
	&		
	Corresponding State G.O. Ms No. 110 Rev (CT-II) Dept. dt.29-06-2017 (Notification No.4/2017)	43/2017, Dt.14-11-2017 (w.e.f 15-11-2017)	250, Dt. 21-11-2017
		11/2018, Dt.28-05-2018	123, Dt. 26-06-2018 (as amended by 161, Dt. 10-08-2018)
	10/2021, Dt.30-09-2021 (w.e.f 01-10-2021)	--	
No refund of unutilized ITC (Proviso to section 54(3))			
5	Central Rate No. 5/2017 , Dt. 28-06-2017	29/2017, Dt.22-09-2017	252, Dt. 22-11-2017
	&		
	Corresponding State G.O. Ms No. 110 Rev (CT-II) Dept. dt. 29-06-2017 (Notification No.5/2017)	44/2017, Dt.14-11-2017	250, Dt. 21-11-2017
	20/2018, Dt.26-07-2018	171, Dt. 20-08-2018	
Military Canteen Stores Department			
6	Central Rate No. 6/2017 , Dt.28-06-2017	Corresponding State G.O. Ms No. 110 Rev (CT-II) Dept, dt. 29-06-2017 (Notification No.6/2017)	Refund of 50% of GST u/S 55 to CSD
7	Central Rate No. 7/2017 , Dt.28-06-2017	Corresponding State G.O. Ms No. 110 Rev (CT-II) Dept, dt. 29-06-2017 (Notification No.7/2017)	Exempting Supplies by CSD

RCM on Class of Registered persons u/S 9(4)(Prior to Amendment i.e., dated 01-02-2019)

	Rate Notification No.	Amended Rate Notifications Details	
		Central –Rate Notification No.	Corresponding State G.O. Ms No. & Date.
8	Central Rate Notification No. 8/2017 , Dt.28-06-2017 & Corresponding State G.O. Ms. No. 110 Rev (CT-II) Dept, dt. 29-06-2017 (Notification No.8/2017)	38/2017, Dt.13-10-2017	253, Dt. 23-11-2017
		10/2018, Dt.23-03-2018	78, Dt. 18-04-2018
		12/2018, Dt.29-06-2018	142, Dt. 28-07-2018
		22/2018, Dt.06-08-2018	55, Dt. 01-05-2019
		01/2019, Dt.29-01-2019	26, Dt. 06-03-2019
	Central –Rate Notification No.	Corresponding State G.O. Ms No. & Date.	Remarks
9	Notification No. 9/2017 , Dt.28-06-2017	110, dt. 29-06-2017	Exempting TDS Deductor from RCM
10	Notification No. 10/2017 , Dt.28-06-2017	110, dt. 29-06-2017	Exempting Supplier of used goods