

GST rates-list of products for which exact HS classification not available.

HS Code	Description	GST Rates
Any chapter	Rosaries, prayer beads or Hawan samagri	5%
Any chapter	Biomass briquettes	5%
Any chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads	5%
Any chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software	12%
Any chapter	<p>Puja samagri namely :</p> <ul style="list-style-type: none"> (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika 	12%
Any chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software	18%
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 read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 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>	28%
Any chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club	28%
-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax,	0%

	State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.	
-	<p>Lottery run 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 read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) shall be deemed to be 100/112 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 run by State Governments" means a lottery not allowed to be sold in any state other than the organising state.</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>	12%