

PRODUCT WISE GST RATES OF FOOD PRODUCTS

GST-28%

1. Molasses
 2. Chewing gum/bubble gum and white chocolate
 3. Cocoa butter, fat and oil
 4. Cocoa powder
 5. Cocoa chocolates
 6. Malt extract (other than for infant use and mixes and doughs of bakers)
 7. Waffles and wafers coated with or containing chocolate
 8. Extract, essences and concentrates of coffee
 9. Mustard flour and sauces thereof
 10. Sugar, lactose and glucose syrups
 11. Food flavoring material
 12. Churan for pan
 13. Custard powder
 14. Aerated waters containing added sugar or other sweetening matter
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GST-18%

1. Condensed milk
 2. Malt, whether or not roasted
 3. Refined sugar, sugar cubes
 4. Sugar confectionery
 5. All preparations of cereals, flour, starch or milk for infant use and sold retail
 6. Pasta, spaghetti, macaroni, noodles
 7. Corn flakes and other cereal flakes
 8. Waffles and wafers (other than chocolate coating)
 9. Pastries and cakes
 10. Extracts, essences and concentrates of tea or mate
 11. Soups and broths
 12. Ice cream and other edible ice
 13. Instant food mixes, soft drink concentrates, sharbat, betel, supari, packaged food
 14. Water, including natural or artificial mineral waters and aerated waters not sweetened
 15. Ethyl alcohol and other spirits
 16. Vinegar and substitutes
 17. Curry paste, mayonnaise and salad dressing; mixed condiments and mixed seasoning
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GST – 12 %

1. All meat in unit containers put up in frozen, salted, dried, smoked state
2. All meat and marine products, prepared or preserved.
3. Butter, ghee, butter oil, cheese
4. All goods under Chapter 20 (preparations of vegetables, fruits, nuts or other parts of plants, including pickle, murabba, chutney, jam, jelly)
5. Ketch-up & sauces, Mustard sauces
6. Dry fruits

7. Starches
8. Animal fats and oils
9. Fruit and vegetable juices
10. Roasted chicory and coffee substitutes
11. Yeasts and prepared baking powders
12. Namkeens, bhujiya, mixture, chabena
13. Bari made of pulses including mungodi
14. Soya milk drinks
15. Fruit pulp or fruit juice based drinks
16. Tender coconut water (in unit container with brand name)
17. Beverages containing milk

GST – 5 %

1. All fish variants (except seeds of fish, prawn& shrimp) processed, cured, frozen state
2. Ultra-high temperature milk
3. Milk and cream including skimmed milk powder but excluding condensed milk
4. Yoghurt and other fermented milk and cream
5. Chena or paneer in unit container and branded
6. Egg yolk, fresh or dried
7. Natural honey in branded unit container
8. Vegetables frozen or preserved (but unsuitable in that state for immediate consumption)
9. Edible fruits and nuts; peel of citrus fruit or melons, in frozen or preserved state
10. Coffee, tea, pepper, vanilla, cloves, cardamoms
11. Seeds of anise, coriander, cumin
12. Ginger (other than fresh ginger), saffron, turmeric, other spices
13. Cereal groats, meal and pellets in branded unit container
14. Cereal grains worked upon (hulled, rolled, flaked)
15. Meal, powder, flakes, granules and pellets of potatoes
16. Meal and powder of the dried leguminous vegetables (pulses, sago, tamarind)
17. Wheat gluten
18. Soya beans
19. Ground nuts
20. Copra
21. Linseed, rape seeds, sunflower seeds, other oilseeds like mustard, poppy,
22. Flour and meals of oilseeds
23. Sugar beet and sugar cane (frozen and dried)
24. Vegetable fats and oils (groundnut, olive, palm, sunflower oil etc)
25. Beet sugar, cane sugar, khandsari sugar
26. Cocoa beans, shells and paste
27. Mixes and doughs for preparation of bread, pastry and other baker's wares
28. Pizza bread
29. Seviyan
30. Rusks, toasted bread
31. Sweetmeats
32. Flours, meals, and pellets of meat, fish meant for animal consumption
33. Cashew nuts and cashew nut in shell
34. Raisin

35. Ice and snow

GST – Nil %

1. Meat (Other than in frozen state and put up in container)
 2. Bones and horn cores, bone grist, bone meal etc., hoof meal, horn meal, etc
 3. Fish, prawn and shrimp seeds
 4. All fish, fresh or chilled (but not processed, cured and frozen)
 5. Fresh milk, pasteurized milk but not concentrated, sweetened
 6. Eggs (in shell)
 7. Curd, lassi, buttermilk
 8. Chena or paneer (except in unit container with brand name)
 9. Natural honey (no container-no brand)
 10. Fresh fruits and vegetables, roots and tubers (except in frozen state or preserved)
 11. Dried fruits
 12. Leguminous vegetables, shelled or unshelled
 13. Dried leguminous vegetables, shelled, whether or not skinned or split (pulses)
 14. Coffee beans, unprocessed tea leaves, fresh spices
 15. All cereals (no container-no brand)
 16. Cereal grains hulled
 17. Flour
 18. Atta, maida, besan (no container-no brand)
 19. Wheat or meslin flour
 20. Cereal flour, groats and meals (no container-no brand)
 21. Flour of potato, dried leguminous vegetables (no container-no brand)
 22. Oilseeds of seed quality
 23. Cane jaggery (gur)
 24. Palmyra jaggery
 25. Puffed, flattened and parched rice
 26. Pappad (except when served for consumption)
 27. Bread (branded or otherwise) (except when served for consumption and pizza bread)
 28. Prasadam
 29. Water (other than aerated, sealed etc)
 30. Non-alcoholic toddy
 31. Tender coconut powder
 32. Aquatic, poultry and cattle feed
 33. Salt, all types
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Note: The bold items indicate the revisions made on 11.06.2017