

GST RATE SCHEDULE FOR GOODS DEALT BY CHEMIST
[As per discussions in the GST Council Meeting held on 18th May, 2017]
Compiled & Corrected by Sudhir Mantri & Jayesh Pandya on 8th June 2017

Disclaimer:

Every care has been taken while compiling this GST rate list. All matters are for information, non-commercial use & private circulation amongst members and advertisers, without prejudice and any legal binding upon us. We shall not be held responsible for any typographical error or omission which may have unintentionally crept in these sections. The information is provided only as guidelines and same may be confirmed with GST authorities and your legal/tax consultants. Error, if any, is regretted and we shall be grateful if the same is reported to us for necessary corrigendum.

| Chapter | Relating to | HSN Code | Products | GST % |
|---------|--|--------------------------|--|-------|
| 4 | (Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified) | 0402 | Milk and cream, concentrated or containing added sugar or other sweetening matter including skimmed milk powder , milk food for babies, excluding condensed milk. | 5% |
| | | 0403 | Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. | 5% |
| | | 0405 | Butter and other fats (ghee, butter oil, etc.) and oils derived from milk; dairy spreads | 12% |
| | | 0406 | Cheese | 18% |
| | | 0402 91 10 0402 99 20 | Condensed milk | 18% |
| 17 | (Sugar and sugar confectionery) | 1704 | Chewing gum / bubble gum and white chocolate, not containing cocoa | 28% |
| 18 | (Cocoa and cocoa preparations) | 1806 | Chocolates and other food preparations containing cocoa | 28% |
| | | 1901 | Preparations for infant use, put up for retail sale | 18% |
| | | 1905 32 | Waffles and wafers other than coated with chocolate or containing chocolate | 18% |

| | | | | |
|-----------|---|-------------------|---|-----|
| | | 1905 90 10 | Pastries and cakes | 18% |
| | | 1905 32 | Waffles and wafers coated with chocolate or containing chocolate | 28% |
| 20 | (Preparations of vegetables, fruits, nuts or other parts of plants) | 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes , obtained by cooking, whether or not containing added sugar or other sweetening matter. | 18% |
| 21 | (Miscellaneous edible preparations) | | Diabetic foods ; other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form. | 18% |
| 22 | (Beverages, spirit and vinegar) | 2202 90 10 | Soya milk drinks | 12% |
| | | 2202 90 30 | Beverages containing milk | 12% |
| | | 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured. | 18% |
| | | 2202 90 90 | Other non-alcoholic beverages | 28% |
| | | 2202 10 | Aerated waters, containing added sugar or other sweetening matter or flavoured | 28% |
| 28 | (Inorganic chemicals) | 2847 | Medicinal grade hydrogen peroxide | 12% |
| | | 2801 02 | Anaesthetics | 12% |
| 30 | (Pharmaceutical products) | 3002 | Human Blood and its components | Nil |
| | | 3006 | All types of contraceptives | Nil |
| | | 3002, 3006 | <ol style="list-style-type: none"> 1. Animal or Human Blood Vaccines 2. Diagnostic kits for detection of all types of hepatitis 3. Desferrioxamine injection or Deferiprone 4. Cyclosporin 5. Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name 6. Oral re-hydration salts 7. Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 3 or List 4 appended to | 5% |

| | | | | |
|--|--|--|--|--|
| | | | <p>the notification No.12/2012-Customs, dated the 17th March, 2012, dated the 17th March, 2012.</p> <p>List 3 (See S. No 147 of Table)</p> <ol style="list-style-type: none">(1) Allopurinol(2) Amikacin(3) Amiodarone(4) Amphotericin-B(5) Amrinone(6) Amifostine(7) Aprotinin(8) Atracurium besylate(9) Baclofen(10) Bleomycin(11) Busulphan(12) BCG vaccine , Iopromide,Iotrolan(13) Carbidopa with Levodopa(14) Cefoperazone(15) Ceftizoxime(16) Chlorambucil(17) Chorionic Gonadotrophin(18) Clindamycin(19) Cyclophosphamide(20) Cefpirome(21) Dactinomycin(22) Dacarbazine(23) Daunorubicin(24) Desmopressin(25) Desferrioxamine(26) Dimercaprol(27) Dobutamine | |
|--|--|--|--|--|

| | | | | |
|--|--|--|---|--|
| | | | <p>(28) Disopyramide phosphate (29) Dopamine (30) Disodium Pamidronate (31) Eptifibatide (32) Gemcitabine (33) Glucagon (34) Hydroxyurea (35) Ifosfamide (36) Isoprenaline (37) Interferon alpha - 2b/interferon alpha- 2a/Interferon NL/ Interferon alpha NL(LNS) (38) Isoflurane (39) Ketamine (40) Lactulose (41) Levodopa (L-Dopa) (42) Lomustine (43) Lamivudine (44) Letrozole (45) Leuprolide Acetate (46) Latanoprost (47) Melphalan (48) Mercaptopurine (49) Mesna (50) Methotrexate (51) Methyl prednisolone (52) Mitomycin (53) MMR (Measles, mumps and rubella) vaccine (54) Mustin Hydrochloride (55) Netilmicin (56) Naloxone (57) Nitroglycerine</p> | |
|--|--|--|---|--|

| | | | | |
|--|--|--|---|--|
| | | | <p>(58) Micronised Progesterone or Injection Progesterone (59) Octreotide (60) Pancuronium Bromide (61) Pilocarpine (62) Podophyllotoxin (63) Piperacillin (64) Praziquantel (65) Pralidoxime (66) Prazosin (67) Protamine (68) Quinidine (69) Sodium Cromoglycate spincaps and cartridges (70) Sodium Hyalauronate sterile 1% and 1.4% solution (71) Somatostatin (72) Somatropin (73) Streptokinase and Streptodomas preparations (74) Strontium Chloride (85 Sr.) (75) Thioguanine (76) Tobramycin (77) Tissue Plasminogen Activator (78) Tetanus Immunoglobulin (79) Typhoid Vaccines : (i) VI Antigen of Salmonella Typhi, and (ii) (ii) Ty 2la cells and attenuated non-pathogenic strains of S. Typhi (80) Tretinoin (81) Tribavirin/Ribavirin (82) Urokinase (83) Ursodeoxycholic Acid (84) Vancomycin (85) Vasopressin</p> | |
|--|--|--|---|--|

| | | | | |
|--|--|--|--|--|
| | | | <p>(86) Vecuronium Bromide (87) Zidovudine (88) 5-Fluorouracil (89) Pegulated Liposomal Doxorubicin Hydrochloride injection (90) Ketoanalogue preparation of essential amino acids (91) Recombinant human Erythropoietin (92) Pergolide (93) Kit for bedside assay of Troponin-T (94) Solution for storing, transporting, flushing donor organs for transplant (95) Lopinavir plus Ritonavir (co-formulation of Lopinavir and Ritonavir) (96) Miltefosine (97) Milrinone Lactate (98) Methoxy Isobutyle Isonitrile (MIBI) (99) Haemophilus Influenzae Type b Vaccine (100) Mycophenolate Sodium (101) Verteporfin (102) Capecitabine (103) Daclizumab (104) Ganciclovir (105) Infliximab (106) Drotrecogin alfa (activated) (107) Eptacog alfa activated recombinant coagulation factor VIIa (108) Muromonab CD3 (109) Japanese encephalitis vaccine (110) Interleukin-2 (111) Valganciclovir (112) Low molecular weight heparin (113) Didanosine;</p> | |
|--|--|--|--|--|

| | | | | |
|--|--|--|--|--|
| | | | (114) Efavirenz; (115) Indinavir; (116) Nelfinavir; (117) Nevirapine; (118) Stavudine; (119) Abacavir Sulphate; (120) Lopinavir; (121) Tenofovir Disoproxil; (122) Emtricitabine; (123) Azathioprine ; (124) Antinomycin D; (125) Cisplatin; (126) Cytosine Arabinoside (Cytarabine); (127) Danazol; (128) Doxorubicin; (129) Etoposide; (130) Flutamide; (131) Ondansetron;; (132) Paclitaxel; (133) Tamoxifen Citrate; (134) Vinblastine Sulphate; (135) Vincristine; (136) Eurocollins Solution; (137) Everolimus tablets/dispersible tablets; (138) Poractant alfa; (139) Exemestane; (140) Recombinant Human Interferon beta 1-a; (141) Troponin-I whole blood test kit; (142) Blower/mister kit for beating heart surgery; (143) Fluoro Enzyme Immunoassay Diagnostic kits. (144) Tablet Telbivudine | |
|--|--|--|--|--|

| | | | | |
|--|--|--|--|--|
| | | | <p>(145) Injection Exenatide (146) DTaP-IPV-Hib or PRP-T combined Vaccine (147) Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein) (148) Injection Thyrotropin Alfa (149) Injection Omalizumab. (150) Abatacept (151) Daptomycin (152) Entacevir (153) Fondaparinux Sodium (154) Influenza Vaccine (155) Ixabepilone (156) Lapatinib (157) Pegaptanib Sodium injection (158) Sunitinib Malate (159) Tocilizumab (160) Agalsidase Beta (161) Anidulafungin (162) Caspofungin acetate (163) Desflurane USP (164) Heamostatic Matrix with Gelatin and human Thrombin (165) Imiglucerase (166) Maraviroc (167) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate) (168) Sorafenib tosylate (169) Varenciline tartrate (170) 90Yttrium</p> | |
|--|--|--|--|--|

| | | | | |
|--|--|--|---|--|
| | | | <p>(171) Rasburicase (172) Nilotinib (173) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection (174) Micafungin sodium for injection (175) Bevacizumab (176) Raltegravir potassium (177) Rotavirus Vaccine (Live Oral Pentavalent) (178) Pneumococcal Polysaccharide Vaccine (179) Posaconazole Oral suspension (180) Temsirolimus Concentrate for infusion for injection (181) Natalizumab</p> <p>List 4 (See S. No. 148 and 516 of the Table) (1) Abciximab (2) Aurothiomalate Sodium (3) Asparaginase (4) Agglutinating Sera (5) Anti-Diphtheria Normal Human Immunoglobulin (6) Anti-Haeomophilic Factor concentrate(VIII and IX) (7) Anti-human lymphocyte immunoglobulin IV (8) Anti-human thymocyte immunoglobulin IV (9) Anti-Pertussis Normal Human Immunoglobulin (10) Anti-Plague serum (11) Anti-Pseudomonas Normal Human Immunoglobulin (12) Anti-Rabies Normal Human Immunoglobulin (13) Anti -D Immunoglobulin (14) Basiliximab (15) Beractant Intra-tracheal Suspension (16) Blood group sera (17) Botulinum Toxin Type „A“</p> | |
|--|--|--|---|--|

| | | | | |
|--|--|--|--|--|
| | | | <p>(18) Burn therapy dressing soaked in gel (19) Bovine Thrombin for in vitro test for diagnosis in Haemorrhagic disorders (20) Bovine Albumin (21) Bretyleum Tossylate (22) Calcium Disodium Edetate (23) Carmustine (24) Cesium Tubes (25) Calcium folinate (26) Cholestyramine (27) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate) (28) Cobalt-60 (29) Corticotrophin (30) Cyanamide (31) Diagnostic Agent for Detection of Hepatitis B Antigen (32) Diagnostic kits for detection of HIV antibodies (33) Diphtheria Antitoxin sera (34) Diazoxide (35) Edrophonium (36) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS] (37) Epirubicin (38) Fibrinogen (39) Floxuridine (40) Follicle Stimulating Hormone [FSH] (41) Flucytosin (42) Filgrastim /Molgramostim (G- CSF/GM-CSF) (43) Flecainide (44) Fludarabine Phosphate (45) Foetal Bovine Serum (FBS)</p> | |
|--|--|--|--|--|

| | | | | |
|--|--|--|---|--|
| | | | <p>(46) Gadolinium DTPA Dimeglumine (47) Gallium Citrate (48) Gasgangrene Anti-Toxin Serum (49) Goserlin Acetate (50) Hepatitis B Immunoglobulin (51) Hexamethylmelamine (52) Hydralazine (53) Idarubicine (54) Idoxuridine (55) Imatinib Mesilate (56) Irinotecan (57) Immunoassay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C. (58) Inactivated rabies vaccine [Human diploid cell] (59) Inactivated rabies vaccine [Vero-cell] (60) Intravenous amino acids (61) Intravenous Fat Emulsion (62) Iopamidol (63) Iohexol (64) (a) Indium (III) in bleomycin (b) Indium 113 Sterile generator and elution accessories (c) Indium 113 in brain scanning kit (d) Indium 113 in liver scanning kit (65) Iscador, CLIA diagnostic kits (66) Levodopa with benserazine (67) Lenograstim (68) Meningococcal A and C combined vaccine with diluant solvent (69) Methicillin (70) Metrizamide Inj with diluant</p> | |
|--|--|--|---|--|

| | | | | |
|--|--|--|--|--|
| | | | <p>(71) Monocomponent insulins (72) Mycophenolate Mofetil (73) Nalorphine (74) Normal Human plasma (75) Normal Human immunoglobulin (76) Nuclear magnetic resonance contrast agent (77) Normal Human serum Albumin (78) Penicillamine (79) Pentamidine (80) Penicillinase (81) Poliomyelitis vaccine (inactivated and live) (82) Potassium Aminobenzoate (83) Porcine Insulin Zinc Suspension (84) Prednimustine (85) Porcine and Bovine insulin (86) Procarbazine (87) Purified Chick Embryo Cell Rabies Vaccine (88) Pyridostigmine (89) Pneumocystis carinii IF kits (90) Prostaglandin E 1 (PGE1) (91) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L.H., FSH and Digoxin) (92) Radioisotope TI 201 (93) (a) Rabbit brains thromboplastin for PT test (b) Reagent for PT tests (c) Human Thrombin for TT tests (94) Rabies immunoglobulin of equine origin (95) Ritonavir (96) Rivastigmine (97) Rituximab</p> | |
|--|--|--|--|--|

| | | | | |
|--|--|--|--|--|
| | | | <p>(98) Sevoflurane (99) Saquinavir (100) Recuronium Bromide (101) Septopal beads and chains (102) Sodium Arsenate (103) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones (104) Solution of Nucleotides and Nucliosides (105) Specific Desensitizing Vaccine (106) Sterile Absorbable Haemostat for control of surgical vessel bleeding (107) Strontium SR-89 Chloride (108) Suxamethonium Chloride (109) Selenium-75 (110) Teicoplanin (111) Technitium-99M (112) Tetrofosmin (113) Ticarcillin (114) Tranexamic Acid (115) Tocainide (116) Tri-iodothyronine (117) Triethylene Tetramine (118) Trastuzumab (119) Thrombokinas (120) Teniposide (121) Trans-1- diamino cyclohexane Oxalatoplatinum (122) Ticarcillin Disodium and Potassium Clavulanate combination (123) Vindesin Sulphate (124) X-ray diagnostic agents, the following :- (i) Propylidone</p> | |
|--|--|--|--|--|

| | | | | |
|--|--|--|---|--|
| | | | <p>(ii) Ethyl iodophenylun decylate (iii) Iodipammide methyl glucamine (iv) Lipidoll ultra fluid (v) Patent blue (125) Zalcitabine (126) Zoledronic Acid</p> <p>8. Formulations manufactured from the bulk drugs specified in List 1 of notification No.12/2012-Central Excise, dated the 17th March, 2012, dated the 17th March, 2012.</p> <p>LIST 1 (See S. Nos. 105, 106 and 120)</p> <p>(1) Streptomycin (2) Isoniazid (3) Thiacetazone (4) Ethambutol (5) Sodium PAS (6) Pyrazinamide (7) Dapsone (8) Clofazamine (9) Tetracycline Hydrochloride (10) Pilocarpine (11) Hydrocortisone (12) Idoxuridine (13) Acetazolamide (14) Atropine (15) Homatropin (16) Chloroquine (17) Amodiaquine (18) Quinine</p> | |
|--|--|--|---|--|

| | | | | |
|--|--|-------------|--|-----|
| | | | <p>(19) Pyrimethamine (20) Sulfamethopyrezine (21) Diethyl Carbamazine (22) Arteether or formulation of Artemisinin.</p> | |
| | | 3001 | <p>All goods not specified elsewhere</p> <p>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included</p> | 12% |
| | | 3002 | <p>Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of microorganisms (excluding yeasts) and similar products</p> | 12% |
| | | 3003 | <p>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments.</p> | 12% |
| | | 3004 | <p>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Biochemic systems medicaments, put up for retail sale.</p> | 12% |

| | | | | |
|-----------|--|-------------------------------|---|-----|
| | | 3005 | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. | 12% |
| | | 3006 | Pharmaceutical goods specified in Note 4 to this Chapter such as Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable, etc., Waste pharmaceuticals [other than contraceptives]. | 12% |
| 33 | (Essential oils and resinoids, perfumery, cosmetic or toilet preparations) | 3306 10 10 | 1. Tooth powder | 12% |
| | | 3307 41 00 | 2. Agarbatti and other odoriferous preparations which operate by burning | 12% |
| | | 3305 90 11, 3305 90 19 | 1. Hair oil | 18% |
| | | 3306 10 20 | 2. Dentifrices - Toothpaste | 18% |
| | | 3303 | 1. Perfumes and toilet waters. | 28% |
| | | 3304 | 2. Beauty or makeup preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. | 28% |
| | | 3305 | 3. Preparations for use on the hair such as Shampoos, Hair lacquers, Hair cream, Hair dyes (natural, herbal or synthetic) [except Hair oil -3305 9011, 3305 90 19] | 28% |
| | | 3306 | 4. Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [except dentifrices – Toothpaste - 3306 10 20]. | |

| | | | | |
|-----------|---|------------------------------|--|-----|
| | | 3307 | 5. Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants. | 28% |
| 34 | (Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster) | 3401 [except 3401 30] | 1. Soap ; organic surface active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes , whether or not containing soap; | 18% |
| | | 3404 | 2. Artificial waxes and prepared waxes | 18% |
| | | 3405 | Polishes and creams, for footwear | 28% |
| | | 3407 | Modelling pastes, including those put up for children's amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) | 28% |
| 38 | (Miscellaneous Chemical products) | 3808 | Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plant-growth regulators, disinfectants and similar products | 18% |
| | | 3822 | Diagnostics or laboratory reagents, etc. | |
| 39 | (Plastics and articles thereof) | | Feeding bottles. | 12% |
| 40 | (Rubber and articles thereof) | 4014 | Condoms and contraceptives | Nil |
| | | 4015 | Surgical rubber gloves or medical examination rubber gloves | 12% |
| | | 4014 | Nipples of feeding bottles | 12% |

| | | | | |
|-----------|--|-------------|--|-------|
| | | 4014 | Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]. | 18% |
| 70 | (Glass and glassware) | 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass. | 18% |
| | | 7017 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. | 18% |
| 82 | (Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal) | 8212 | Razors and razor blades (including razor blade blanks in strips) | 28% |
| | | 8214 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files); other than paper knives, pencil sharpeners and blades thereof. | 28% |
| 90 | (Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof) | 9021 | Hearing aids | Nil % |
| | | | <ol style="list-style-type: none"> 1. Coronary stents and coronary stent systems for use with cardiac catheters. 2. Artificial kidney 3. Disposable sterilized dialyzer or micro barrier of artificial kidney 4. Parts of the following goods, namely:- <ol style="list-style-type: none"> (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailleurs; and (vi) Artificial limbs | 5% |

| | | | | |
|-----------|---|-------------|--|-----|
| | | | 5. Assistive devices, rehabilitation aids and other goods for disabled, specified in List 32 appended to notification No.12/2012-Customs , dated the 17 th March, 2012. | |
| | | 9001 | 1. Spectacle lenses, contact lens 2. Blood glucose monitoring system (Glucometer) and test strips. | 12% |
| | | 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight testing instruments | 12% |
| | | 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | 12% |
| | | 9021 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability | 12% |
| | | 9022 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses , including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light. | 12% |
| 94 | (Furniture; bedding, mattresses, Mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or | 9402 | Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles. | 18% |

Revised up to 8th June 2017

| | | | | |
|-----------|---|-------------|---|-----|
| | included; illuminated signs, illuminated name-plates and the lake; prefabricated buildings) | | | |
| 96 | (Miscellaneous manufactured articles) | 9615 | 1. Combs, hair pins [9615 all goods] | 12% |
| | | 9608 | 2. Pens [other than Fountain pens, stylograph pens] | 12% |
| | | 9609 | 3. Pencils, crayons, pastels, drawing charcoals, writing or drawing chinks and tailor's chalk | 12% |
| | | 9619 | 4. Sanitary towels, tampons, sanitary napkins, clinical diapers [9619 all goods]. | 12% |
| 98 | (Project imports, laboratory chemicals, passengers' baggage, personal importation, ship stores) | 9804 | Specified Drugs and medicines [i.e. List, 1 of notification No.12/2012-Central Excise, dated 17.03.2012 and List 3, 4 of notification No.12/2012- Customs, dated 17.03.2012] intended for personal use. | 5% |
| | | 9804 | Other Drugs and medicines intended for personal use. | 12% |