



GimBooks

GST Rates List PDF

New GST Rates in India | 2026 quick reference

A searchable-style reference chart for selected goods and services, with HSN/SAC where verified, rate, effective date and official source links.

VERSION DATE: 15 OCTOBER 2026

This is a selected quick reference, not an exhaustive tariff. Rates depend on the precise product or service classification, description, conditions, exemptions and current notification. Confirm the exact tariff entry before billing or filing.

For business owners, finance teams and GST practitioners

Compiled from official GST Council, Ministry of Finance and government notification material available on the review date.

GST rate framework at a glance

The 2025 rate rationalisation established 5% and 18% as the main merit and standard rates, with a 40% special de-merit rate for selected goods and services. Nil and exempt entries continue; other narrowly defined rates and exceptions also remain.

REFERENCE BAND	HOW TO READ IT	IMPORTANT CHECK
Nil / exempt	Use only where the exact notified entry or exemption covers the supply.	Nil-rated and exempt supplies are not the same as zero-rated exports. Check input tax credit consequences separately.
5%	Merit rate for many listed goods and selected services.	Product description, packaging, service conditions and ITC restrictions can change the treatment.
18%	Standard rate for many goods and services.	Do not infer the rate from an industry label; classify the actual supply.
40%	Special rate for selected de-merit categories.	Applies only to entries specified in the notifications; it is not a general luxury-goods rate.
Other notified rates	Some specific items retain a distinct rate or treatment.	Check the live CBIC notification and amendments for the precise HSN/SAC entry.

Tax split

For an intra-state supply, the applicable GST is generally split between CGST and SGST/UTGST. For an inter-state supply, IGST generally applies. This chart shows the combined headline rate. Place of supply, registration status and special rules can affect the result.

Fast rule: Start with the exact HSN/SAC and product or service description in the applicable rate notification. Match all conditions, then check amendments and the commencement date. A familiar product name alone is not enough.

Basis: GST Council recommendations of 3 September 2025 and subsequent notified amendments. The goods and services rate changes generally took effect on 22 September 2025, subject to stated exceptions and later instruments. [1]

GST rates list: selected goods

Selected examples from official rate material. HSN is shown at the level verified from the cited source; where the source gives only an item description, the chart says “check exact tariff item” instead of guessing.

GOODS / CATEGORY	HSN / LEVEL	RATE	EFFECTIVE	SCOPE / SOURCE
UHT milk	0401 (heading)	Nil	22 Sep 2025	Check exact product and notified description. [1,2]
Pre-packaged and labelled chhena / paneer	0406 (heading)	Nil	22 Sep 2025	Packaging and label conditions matter. [1,2]
Indian breads, including roti / chapati / paratha / parotta	Check exact tariff item	Nil	22 Sep 2025	Match the notified bread description; do not generalise to all bakery products. [1]
Shampoos and selected personal-care items	Chapter 33; exact tariff item varies	5%	22 Sep 2025	Only listed goods; verify the detailed entry. [1]
Air-conditioning machines	8415 (heading)	18%	22 Sep 2025	Confirm tariff item and product specification. [1,2]
Television sets	8528 (heading)	18%	22 Sep 2025	The 2025 FAQ states TVs of all sizes at 18%; verify exact tariff item. [1,2]
Cement	2523 (heading)	18%	22 Sep 2025	Check precise cement classification. [1]
Batteries	8507 (heading)	18%	22 Sep 2025	Official FAQ states batteries under heading 8507 at 18%. [2]
Specified beverage preparations / drinks	2202 99 21, 29, 31, 39	5%	1 May 2026	Only listed beverage tariff items under the amendment. [3]
Other specified beverage entries	2202 99 90, 91, 99	40%	1 May 2026	Only the listed residual beverage entries; verify full item text. [3]

Effective-date note

Most goods changes under the 56th Council package took effect on 22 September 2025. The listed amendment to certain HSN 2202 99 beverage entries took effect on 1 May 2026. Rates can differ for a nearby tariff item, formulation, package or use. [1,3]

Services and the rate-check workflow

Service rates often depend on the exact service description, recipient, place of supply, value threshold, input tax credit option or who is liable to pay.

SERVICE EXAMPLE	RATE / DATE	CONDITION TO CHECK
Hotel accommodation up to Rs 7,500 per unit per day	5% from 22 Sep 2025	Threshold and no-ITC condition apply as stated in the notified entry. Confirm unit/day value and classification. [1,2]
Specified beauty and physical well-being services (including gyms and salons)	5% from 22 Sep 2025	Official summary identifies the listed service categories and no-ITC treatment. Confirm exact scope and conditions. [1,2]
Other services	Varies	Use the exact SAC and service entry. Check place of supply, reverse charge, exemption and ITC rules.

Five-step GST rate check

STEP	ACTION
1. Describe	Write the product composition, use, packaging/label status, or the actual service provided.
2. Classify	Find the precise HSN/SAC in the tariff; do not rely only on a supplier invoice or broad category.
3. Match	Read the full rate-notification entry, including notes, exclusions, exemption and ITC conditions.
4. Date-check	Confirm the notification, amendment and effective date in force on the supply date.
5. Record	Keep the source link, classification rationale and reviewer with the invoice or master-data change.

2026 review note: The 57th GST Council meeting announced recommendations in October 2026. Do not apply any rate or treatment recommendation from that meeting until the relevant CBIC notification/circular is issued and its effective date has arrived. Recheck the official instrument before relying on a changed rate. [4]

Not covered as a rate entry: tobacco and related products, motor vehicles, precious metals, real estate, exports, imports, special economic zones, composition taxpayers, reverse-charge supplies, cess and other commodity-specific exceptions. Check the current instrument for these cases; do not use a generic slab assumption.

Official sources and review note

Source links are clickable. Use the primary notification for a transaction-specific decision; Council summaries and FAQs are explanatory material.

[1] GST Council / Ministry of Finance - Recommendations of the 56th GST Council meeting (3 Sep 2025)
Rate rationalisation, category examples, HSN annexures and phased commencement dates.

[2] GST Council - FAQs on the 56th GST Council rate changes
Clarifications for selected goods and services, including batteries, air-conditioners, TVs, accommodation and personal services.

[3] Notification No. 01/2026-Central Tax (Rate), dated 30 Apr 2026
Government-hosted notification amending the 2025 goods rate schedule for specified beverage entries; effective 1 May 2026.

[4] GST Council - FAQs on recommendations of the 57th meeting (Oct 2026)
States that changes will be implemented through relevant CBIC notifications, circulars and other instruments.

CBIC Tax Information Portal - notifications and rate schedules
Check the latest notification and amendment history for the exact HSN/SAC entry.

GST Portal
Operational portal information and taxpayer advisories.

Review and use

Prepared as an informational quick reference, not legal, tax or accounting advice. This chart is intentionally selective and does not replace the Customs Tariff, GST rate notifications, exemption notifications, circulars or a professional classification review. GST treatment is determined by the law and facts applicable on the date of supply. Version date: 15 October 2026. Recheck official sources before use and whenever CBIC issues an amendment.

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