



Annexure-1 (2 pages)

List of Items not covered under GST

Alcohol for human consumption

Alcohol for human consumption does not fall under the purview of GST in India at present. The taxes imposed to Alcohol for human consumption are continued as per the structure before GST implementation.

Petroleum Products viz. petroleum crude, motor spirit (petrol), high speed diesel, natural gas and aviation turbine fuel

Petroleum crude, motor spirit (petrol), high speed diesel, natural gas and aviation turbine fuel etc. are not attracted GST. However, the taxes for these products are attracted as per the structure before introduction of GST.

Electricity.

The category, Electricity has been kept aside under the purview of GST at present. So, electricity does not fall under GST at present. Hence, GST is not applicable for electricity. However, the taxes applicable at present for electricity is continued as before.

At present, the above items are kept outside the purview of GST in India.

List of Items exempted from GST (0% tax)

- Salt
- Fruits and Vegetables
- Eggs
- Flour
- Coffee and Tea
- Temple Prasad Items
- Rice
- Milk and Milk Products
- Poultry Products
- Agricultural Products
- Betel Leaves
- Charcoal
- Glass Bangles
- Garlic and Ginger
- Tender Coconut
- Sabai Grass
- National Flag
- Unbranded Bread
- Human Blood and Plasma
- Fresh Plant and Samplings

Further list of Items exempted from GST (0% tax)

Chapter 7 – Edible vegetables, roots and tubers

0713 Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name].

Chapter 50 – Silk – 1. Silkworm laying, cocoon [5001] 2. Raw silk [5002] 3. Silk waste [5003]

Chapter 51 – (Wool, fine or coarse animal hair; horse hair yarn and woven fabric)

Wool, not carded or combed [5101]

Fine or coarse animal hair, not carded or combed [5102]

Waste of wool or of fine or coarse animal hair [5103]

Chapter 52 – (Cotton)

1. Gandhi Topi,

2. Khadi yarn

Chapter 53 – (Other vegetable textile fibres; paper yarn, woven fabrics of paper yarns)

1. Coconut, coir fibre [5305]

2. Jute fibres, raw or processed but not spun [5303]

Chapter 63 – (Other made up textile articles, sets, worn clothing and worn textile articles; rags)

1. Indian National Flag

Any Chapter

Puja samagri namely,-

(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

Any Chapter [Supplies to Canteen Stores Department (CSD)]

50% concession from applicable GST rate on supplies to Canteen Stores Department [with no concession from Compensation Cess], which will be refunded to the CSD [under section 55 of the CGST/SGST Act].

Exemption from GST on supplies [sales] made by CSD to Unit Run Canteens and on supplies [sales] made by CSD or Unit Run Canteens to final consumer.