Many items of common use attract lower GST rates as compared to total incidence of Indirect Taxes earlier.

FOOD & BEVERAGE
- Milk powder
- Curd, Lassi, Butter milk
- Unbranded Natural Honey
- Dairy spreads
- Cheese
- Cashew nut
- Raisin
- Spices
- Tea
- Wheat
- Rice
- Flour
- Soyabean oil
- Groundnut oil
- Palm oil
- Sunflower oil
- Coconut oil
- Mustard Oil
- Other vegetable edible oils
- Sugar
- Palmrya jaggery
- Sugar confectionery
- Pasta, spaghetti, macaroni, noodles
- Fruit and vegetable
- Pickle, Murabba, Chutney
- Sweetmeats
- Ketchup & Sauces
- Mustard Sauce
- Toppings, spreads sauces
- Instant Food Mixes
- Bari (Mungodi)
- Mineral water

HOUSEHOLD GOODS OF DAILY USE
- Agarbatti
- Tooth powder
- Hair oil
- Toothpaste
- Kajal (other than kajal pencil sticks)
- Soap
- LPG Stove
- Aluminium foils
- Spoons, forks, ladles, skimmers, cake servers, fish knives, tongs
- Sewing Machine
- Kerosene pressure lantern
- LED
- Sports goods other than articles and equipments for general physical exercise
- Brooms or brushes of twigs/vegetable materials
- Bamboo furniture
- Kites
- Plastic Tarpaulin
- Baby carriages
- Handmade Musical Instruments

CLOTHING AND FOOTWEAR
- Silk fabrics
- Woollen fabrics
- Cotton fabrics not containing any other textile material
- Manmade filament/fibre fabrics
- Readymade garments and made up articles of textiles of sale value not exceeding Rs. 1000 per piece
- Readymade garments and made up articles of textiles of sale value exceeding Rs. 1000 per piece
- Footwear of RSP upto Rs. 500 per pair
- Other footwear

EDUCATIONAL
- School Bag
- Exercise books and note books
- Childrens’ picture, drawing or colouring books
- Staplers
- Printers (other than multifunction printers)

MEDICAL, HEALTH & DEVICES FOR THE DIFFERENTLY ABLED
- Insulin
- X-ray films for medical use
- Diagnostic kits and reagents
- Glasses for corrective spectacles and Flint buttons
- Spectacles lenses
- Intraocular lens
- Spectacles, corrective
- Medical furniture
- Car for Physically handicapped person
- Braille Watches

INFRASTRUCTURE/FUEL
- Cement
- Coal
- Kerosene PDS
- LPG Domestic
- Fly ash bricks and fly ash blocks

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