

From	Karvy Data Management Services Ltd.
Date	January 04, 2019
Subject	Changes in GST Rate based on the 31 <sup>st</sup> GST Council Meeting Announcements
Category	Notifications
Reference	Notification No. 24/2018-CT (Rate) to 28/2018-CT (Rate) dt. 31.12.2018 & 30/2018-CT (Rate) dt. 31.12.2018
Series	Karvy/GST/92

Based on the major announcements made in the 31<sup>st</sup> GST Council meeting, Central Board of Indirect Taxes and Customs (CBIC) has recently issued series of notification to bring in change in GST Rate on certain goods and services, effective from 1<sup>st</sup> January 2019.

Below mentioned is the summary of updated GST Rate on certain goods and services notified on 31.12.2018:

Changes in rate of goods - 5%		
Sl. No.	HSN	Description of Goods
1	2515 1100 – Newly inserted	Marble and travertine, crude or roughly trimmed
2	4501 – Newly inserted	Natural cork, raw or simply prepared
3	64 – Amendment	Footwear of sale value not exceeding Rs.1000 per pair
4	6602 00 00	Walking-sticks including seat sticks
5	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks”
6	8714 20	Parts and accessories of carriage for disabled persons
Changes in rate of goods - 12%		
Sl. No.	HSN	Description of Goods
7	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
8	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
9	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
10	6305 32 00	Flexible intermediate bulk containers

Changes in rate of goods - 18%		
Sl. No.	HSN	Description of Goods
11	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
12	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank
13	8525	Digital cameras and video camera recorders
14	8528	Television set (including LCD or LED television) of screen size not exceeding 32 inches
15	8528	Computer monitors not exceeding 32 inches
16	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]";
Changes in rate of goods - 28%		
Sl. No.	HSN	Description of Goods
17	8528	Television set (including LCD or LED television) of screen size not exceeding 32 inches
18	8714	Parts and accessories of vehicles of heading 8711
Changes in rate of goods - Exempted		
Sl. No.	HSN	Description of Goods
19	710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
20	711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption"
21	4904 0000	Music, printed or in manuscript, whether or not bound or illustrated
22	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause"
23		Supply of gold falling in heading 7108 when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" to a registered person has been exempted subject to certain conditions as mentioned in the notification no. 26/2018-CT (Rate) dt. 31.12.2018
Changes in rate of services-5%		
24		Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organizations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement

Changes in rate of services-12%	
25	Service of third party insurance of "goods carriage"
26	Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.
Changes in rate of services-18%	
27	Financial and related services (others)
28	Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.
29	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following: (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants.
Changes in rate of services-Exempted	
30	Services provided by a goods transport agency (GTA), by way of transport of goods in a goods carriage to: Government Establishment, Local Authority and Government Agencies registered under GST Law for the purpose of deducting TDS u/s 51 of CGST Act 2017 and not for making a taxable supply of goods or services.
31	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY)
32	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centres established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961)
Explanation inserted to item no. 9 (Tariff Head 9965-Goods Transport Services) of notification no. 11/2017-CT (Rate) dt. 28.06.2017	
33	Rates notified under item no. 9 (Tariff Head 9965-Goods Transport Services) shall be applicable only to the GTA services provided towards transportation of goods from a place in India to another place in India.

Download the notification from the below link:

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-24-2018-cgst-rate-english1.pdf>

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-25-2018-cgst-rate-english.pdf>

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-26-2018-cgst-rate-english.pdf>

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-27-2018-cgst-rate-english.pdf>

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-28-2018-cgst-rate-english.pdf>

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-30-2018-cgst-rate-english.pdf>

**About KARVY DATA MANAGEMENT SERVICES LTD.**

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi, Chennai, Pune and Kolkata. For more information about KDMSL service offerings, visit [www.karvygst.com](http://www.karvygst.com)

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