



Contents

	PAGE
DIVISION ONE	1
GST Tariff for Goods with HSN Code	
◆ Arrangement of Chapters	<i>iii-ix</i>
◆ GST Tariff for Goods with HSN Code	<i>1.1-1.1430</i>
◆ General Rules for the Interpretation of this Schedule	<i>1.1431-1.1434</i>
DIVISION TWO	2
Rates specified in other Acts	
◆ Rates specified in Central Excise Act	2.3
◆ National Calamity Contingent Duty	2.28
◆ Additional Duty on Tobacco	2.32
◆ Additional Duty on Motor Spirit (Petrol)	2.35
◆ Additional Duty on High Speed Diesel Oil	2.37
◆ Special Additional Excise Duty on Motor Spirit and High Speed Diesel Oil	2.39
◆ Road & Infrastructure Cess	2.49
◆ Agriculture Infrastructure and Development Cess	2.60
◆ Rule 18 of Central Excise Rules, 2017	2.65

	PAGE
DIVISION THREE	3
Commodity Index	
◆ Commodity Index	3.3
DIVISION FOUR	4
GST Tariff for Services	
◆ Arrangement of Services	4.3*
◆ CGST/SGST Tariff for Services	4.7*
◆ IGST Tariff for Services	4.183*
◆ Compensation Cess	4.357*
◆ Rate of Tax and Exemption Notifications for Services	4.358*
◆ Reverse Charge in case of intra-State supplies of services	4.360*
◆ Reverse Charge in case of inter-State supplies of services	4.369*
◆ Notified categories of services the tax on intra-State/inter-State supplies of which shall be paid by electronic commerce operator	4.378*
◆ No refund of unutilised Input Tax Credit	4.379*
◆ Notified registered persons who shall pay tax on reverse charge basis on certain specified supplies of goods or services or both received from an unregistered supplier	4.380*
◆ Notified rate of tax to be levied on specified first intra-State supplies of goods or services	4.382*
◆ Latest Clarifications	4.386*
◆ Latest Case Laws	4.468*
◆ Explanatory Notes	4.565*

*See Volume 2.

	PAGE
DIVISION FIVE	5
Services Index	
◆ Services Index	5.3*
DIVISION SIX	6
GST Tariff Notifications (Rate of Tax and Exemptions)	
◆ GST Tariff Notifications (Rate of Tax and Exemptions)	6.3*
DIVISION SEVEN	7
GST rate reckoner for goods	
◆ GST Rate Reckoner for Goods	7.3*
LIST OF NOTIFICATIONS	<i>i</i> *

*See Volume 2.