



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	2.50
◆ Agriculture Infrastructure and Development Cess	2.61
◆ Rule 18 of Central Excise Rules, 2017	2.66

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 4.380*
- ◆ 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 4.381*
- ◆ Notified rate of tax to be levied on specified first intra-State supplies of goods or services 4.383*
- ◆ Latest Clarifications 4.387*
- ◆ Latest Case Laws 4.469*
- ◆ 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.