

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
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**LOK SABHA**

**STARRED QUESTION NO.\*51**

**TO BE ANSWERED ON FRIDAY THE 20<sup>TH</sup> JULY, 2018  
ASHADHA 29, 1940 (SAKA)**

**GOODS AND SERVICES TAX**

**\*51. SHRI TARIQ ANWAR:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government proposes to keep people free from the burden of Goods and Services Tax (GST) and if so, the details thereof along with the commodities/goods exempted from this tax system;
- (b) whether all citizens of the country are likely to be benefited as a result of this and if so, the details thereof;
- (c) whether the economy of the country would be back on track as a result of changes in the rates of GST and if so, the details thereof; and
- (d) whether the poor people are likely to get relief as a result of this and if so, the details thereof?

**ANSWER**

**MINISTRY OF FINANCE  
(SHRI PIYUSH GOYAL)**

(a), (b), (c) and (d): A statement is placed on the Table of the House.

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**List of Goods exempt from GST [as on date]**

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0203, 0204, 0205, 0206, 0207, 0208, 0209	Meat / edible offal, fresh or chilled
9.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	Meat / edible offal [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
10.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
11.	0301	Live fish.
12.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
13.	0304, 0306, 0307, 0308	Fish fillets, crustaceans, molluscs, aquatic invertebrates, fresh or chilled
14.	0303, 0304, 0305, 0306, 0307, 0308	Fish, Fish fillets, crustaceans, molluscs, aquatic invertebrates [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
15.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
16.	0403	Curd; Lassi; Butter milk
17.	0406	Chena or paneer, other than those put up in unit container and,- (a) bearing a registered brand name; or

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
		(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
18.	0407	Birds' eggs, in shell, fresh, preserved or cooked
19.	0409	Natural honey, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
20.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
21.	0504	Guts, bladders and stomachs of animals, fresh or chilled
22.	0504	Guts, bladders and stomachs of animals [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
23.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinized; powder and waste of these products
24.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
25.	0511	Semen including frozen semen
26.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
27.	0701	Potatoes, fresh or chilled.
28.	0702	Tomatoes, fresh or chilled.
29.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
30.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
31.	0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.
32.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
33.	0707	Cucumbers and gherkins, fresh or chilled.
34.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
35.	0709	Other vegetables, fresh or chilled.
36.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
37.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
38.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split other than

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		those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
39.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried, sago pith.
40.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
41.	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
42.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
43.	0801	Brazil nuts, fresh, whether or not shelled or peeled
44.	0802	Other nuts, Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts ( <i>Corylus</i> spp.), walnuts, Chestnuts ( <i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts ( <i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
45.	0803	Bananas, including plantains, fresh or dried
46.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
47.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ), fresh.
48.	0806	Grapes, fresh
49.	0807	Melons (including watermelons) and papaws (papayas), fresh.
50.	0808	Apples, pears and quinces, fresh.
51.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
52.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
53.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
54.	7, 9 or 10	All goods of seed quality
55.	0901	Coffee beans, not roasted
56.	0902	Unprocessed green leaves of tea
57.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
		seed quality]
58.	0910 11 10	Fresh ginger, other than in processed form
59.	0910 30 10	Fresh turmeric, other than in processed form
60.	1001	Wheat and meslin other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
61.	1002	Rye other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
62.	1003	Barley other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
63.	1004	Oats other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
64.	1005	Maize (corn) other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
65.	1006	Rice other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
66.	1007	Grain sorghum other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
67.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
68.	1101	Wheat or meslin flour other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
69.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
70.	1103	Cereal groats, meal and pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
71.	1104	Cereal grains hulled
72.	1105	Flour, powder, flakes, granules or pellets of potatoes other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
73.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
74.	1106 10 10	Guar meal
75.	12	All goods of seed quality
76.	1201	Soya beans, whether or not broken, of seed quality.
77.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
78.	1204	Linseed, whether or not broken, of seed quality.
79.	1205	Rape or colza seeds, whether or not broken, of seed quality.
80.	1206	Sunflower seeds, whether or not broken, of seed quality.
81.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
82.	1209	Seeds, fruit and spores, of a kind used for sowing.
83.	1210	Hop cones, fresh.
84.	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets.
85.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
86.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
87.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
88.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
89.	1301	Lac and Shellac
90.	1404 90 40	Betel leaves
91.	1404 90 60	Coconut shell, unworked
92.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar
93.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
94.	1905	Pappad, by whatever name it is known, except when served for consumption
95.	1905	Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread
96.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
97.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
98.	2201	Non-alcoholic Toddy, Neera including date and palm neera
99.	2202 90 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
100.	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]
101.	2302	De-oiled rice bran
102.	2306	Cotton seed oil cake
103.	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water
104.	26	Uranium Ore Concentrate
105.	2716 00 00	Electrical energy
106.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
107.	3002	Human Blood and its components

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
108.	3006	All types of contraceptives
109.	3101	All goods and organic manure other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to specified conditions]
110.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
111.	3825	Municipal waste, sewage sludge, clinical waste
112.	3926	Plastic bangles
113.	4014	Condoms and contraceptives
114.	4401	Firewood or fuel wood
115.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
116.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
117.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
118.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
119.	4907	Cheques, lose or in book form
120.	4901	Printed books, including Braille books
121.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
122.	4903	Children's picture, drawing or colouring books
123.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
124.	4907	Duty Credit Scrips
125.	5001	Silkworm laying, cocoon
126.	5002	Raw silk
127.	5003	Silk waste
128.	5101	Wool, not carded or combed
129.	5102	Fine or coarse animal hair, not carded or combed
130.	5103	Waste of wool or of fine or coarse animal hair
131.	52	Gandhi Topi
132.	52	Khadi yarn
133.	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets
134.	5303	Jute fibres, raw or processed but not spun
135.	5305	Coconut, coir fibre
136.	63	Indian National Flag
137.	6703	Human hair, dressed, thinned, bleached or otherwise worked
138.	6912 00 40	Earthen pot and clay lamps
139.	69	Idols made of clay
140.	7018	Glass bangles (except those made from precious metals)
141.	7117	Bangles of lac/ shellac
142.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry other than ghamella.
143.	8445	Charkha for hand spinning of yarns, including amber charkha



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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
144.	8446	Handloom [weaving machinery]
145.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
146.	8803	Parts of goods of heading 8801
147.	9021	Hearing aids
148.	92	134 Indigenous handmade musical instruments
149.	9603	Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles
150.	9609	Slate pencils and chalk sticks
151.	9610 00 00	Slates
152.	9803	Passenger baggage
153.	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, (vi) Unbranded honey (vii) Wick for diya (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika
154.	Any chapter	Parts for manufacture of hearing aids

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