

Final Rates

(As per GST Council meeting which was held on 3rd Nov 2016)

Sr No.	Rate	Description
1	0%	Essential items including food
2	5%	Common use items
3	12% and 18%	Standard Rates
4	28%	Items which are currently taxable with (30-31%)
5	28% (with cess)	Luxury and demerits goods