

ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

I. The following amendments / additions are required to be made to the aforesaid document:

1. In S.No.22,-

(i) In the Nil rate column, the entry “Tender coconut water put in unit container and bearing a registered brand name [2202 90 90]”, may be read as:

“Tender coconut water **other than** put in unit container and bearing a registered brand name [2202 90 90]”.

(ii) In 12% rate column, in the entry “Fruit pulp or fruit juice based drinks [2202 90 30]”, tariff item 2202 90 30 may be read as **2202 90 20**.

2. In S.No.85, in the 28% rate column, the entry “Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter [8543]” may be omitted. “8543 Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter” is already covered in the 18% rate column.

3. In the footnote below the Table which gives the list of goods for which the GST rates are yet to be decided by the GST Council, the following entries may be added:

(i) Cereals and flour put up in unit container and bearing a registered brand name.

(ii) Puja samagri including havan samagri will be under Nil category. However, the exact formulation for the same is yet to be finalised.
