

Historic Diwali Gift for the Nation

NEXT-GEN GST REFORM

for Ease of Living & to build *Aatmanirbhar Bharat*

From farmers to enterprises, from households to businesses,
the Next-Gen GST brings happiness for all!

Save Big on Daily Essentials

Items	From	To
Hair Oil, Shampoo, Toothpaste, Toilet Soap Bar, Tooth Brushes, Shaving Cream	18%	5%
Butter, Ghee, Cheese & Dairy Spreads	12%	5%
Pre-packaged Namkeens, Bhujia & Mixtures	12%	5%
Utensils	12%	5%
Feeding Bottles, Napkins for Babies & Clinical Diapers	12%	5%
Sewing Machines & Parts	12%	5%

Uplifting Farmers & Agriculture

Items	From	To
Tractor Tyres & Parts	18%	5%
Tractors	12%	5%
Specified Bio-Pesticides, Micro-Nutrients	12%	5%
Drip Irrigation System & Sprinklers	12%	5%
Agricultural, Horticultural or Forestry Machines for Soil Preparation, Cultivation, Harvesting & Threshing	12%	5%

Relief in Healthcare Sector

Items	From	To
Individual Health & Life Insurance	18%	Nil
Thermometer	18%	5%
Medical Grade Oxygen	12%	5%
All Diagnostic Kits & Reagents	12%	5%
Glucometer & Test Strips	12%	5%
Corrective Spectacles	12%	5%

Automobiles made affordable

Items	From	To
Petrol & Petrol Hybrid, LPG, CNG Cars (not exceeding - 1200 cc & 4000mm)	28%	18%
Diesel & Diesel Hybrid Cars (not exceeding - 1500 cc & 4000mm)	28%	18%
3 Wheeled Vehicles	28%	18%
Motor Cycles (350 cc & below)	28%	18%
Motor Vehicles for transport of goods	28%	18%

Affordable Education

Items	From	To
Maps, Charts & Globes	12%	Nil
Pencils, Sharpeners, Crayons & Pastels	12%	Nil
Exercise Books & Notebooks	12%	Nil
Eraser	5%	Nil

Save on Electronic Appliances

Items	From	To
Air Conditioners	28%	18%
Television (above 32") (including LED & LCD TVs)	28%	18%
Monitors & Projectors	28%	18%
Dish Washing Machines	28%	18%

PROCESS REFORMS

Registration

Automatic registration within 3 working days for applicants:

- Identified by the system based on data analysis
- Who determines that he would not pass Input Tax Credit exceeding ₹2.5 Lakh per month and opts for the Scheme

Refund

Sanction of Provisional Refunds by proper officer, through system based risk evaluation for:

- Zero Rated Supplies
- Supplies with Inverted Duty Structure



The next generation of GST reforms are a gift for every Indian this Diwali. Taxes for the general public will be reduced substantially. Our MSMEs & small entrepreneurs will get huge benefit. Everyday items will become cheaper and this will also give a new boost to the economy.

Narendra Modi
Prime Minister

Next-Gen GST - Better & Simpler !

GST Cut Makes Microchip Materials Affordable

**12%
GST**

**5%
GST**

**Silicon Wafers which include Thin Silicon
Slices used to make Microchips,
Semiconductors, and Electronic Circuits**

Advanced Medical Equipment Gets Major GST Cut!



**X-Ray Machines, Ventilators,
Heart Devices, Medical Scanners,
Oxygen Therapy Equipment &
Surgical Instruments**





Affordable Appliances, Easier Living


Next-Generation GST

**Old GST
Rate**

**New GST
Rate**



Air conditioners

28%  **18%**



TVs (>32 inch)

28%  **18%**



Dishwashers

28%  **18%**

Powering Homes with Affordable
Appliances



Affordable Decorative & Functional Wooden Goods

**12%
GST**

**5%
GST**

Wood Marquetry, Decorative, Specialty and Small Functional Wooden Items, including Caskets, Statuettes and Minor Furniture



Affordable Health Tests for All

Under Next-Generation GST, key medical items are taxed less—so checking your health doesn't strain your wallet

Next-Generation GST

Average
Pre-GST rates

Post-GST
Rate

Next-Generation
GST Rate



**X-ray films
(medical use)**

6%

12%  **5%**



**Diagnostic kits
& reagents**

16%

12%  **5%**



Glucometer

18%

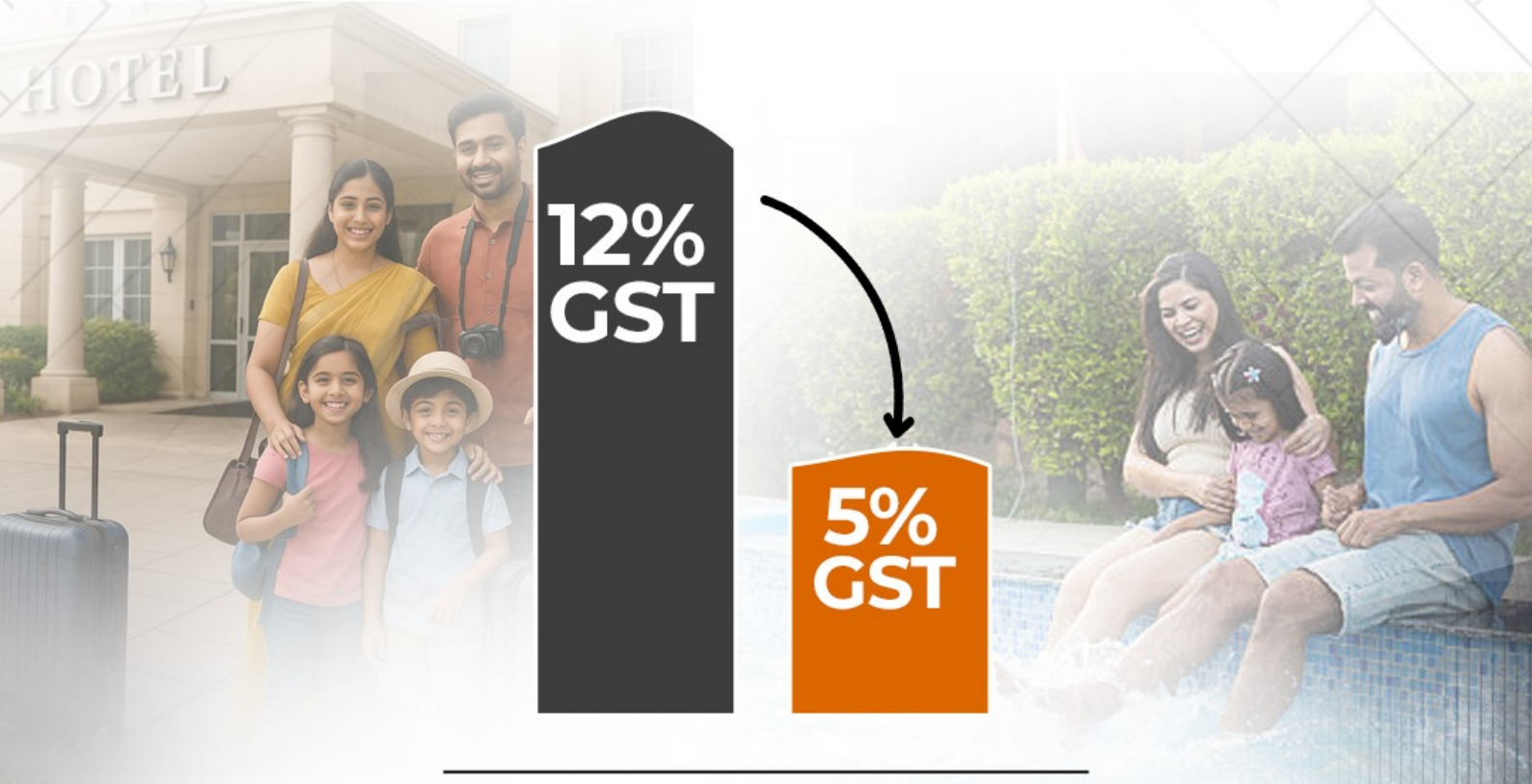
12%  **5%**

Affordable Diagnosis, Accessible Cure





Affordable Stays, Bigger Savings



**Hotel Accommodation will now
be Cheaper than ever**

For Rooms \leq ₹ 7,500/day



Art, Handicraft & Style

More Affordable Than Ever

A close-up photograph of a hand painting a blue ceramic bowl. The hand is holding a brush and applying paint to the bowl's surface. The bowl is decorated with gold star patterns. A white arrow points from the 12% GST box to the 5% GST box.

**12%
GST**

**5%
GST**

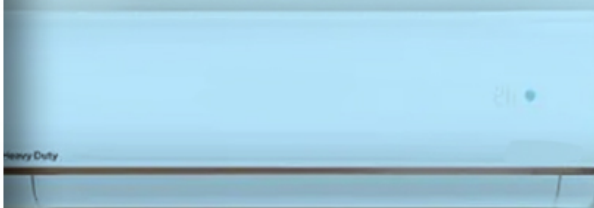
**Idols made of wood, stone and metals,
Statues, Paintings, Handbags including
Pouches & Purses, Jewellery box, Wooden
frames for paintings, photographs now
come easier on the pocket**

Beat the Heat for Less!

Cool comfort at
home just got easier
with GST-cut on Air
Conditioners

**28%
GST**

**18%
GST**



Big Savings on Baby Care Products



12%
GST



5%
GST

**Feeding bottles & Nipples,
Clinical diapers, Napkins &
Napkin Liners for babies**





Big Savings on Small Cars



Small Cars now more affordable for Middle Class

Petrol/CNG/LPG : Engine $\leq 1200\text{cc}$, Length $\leq 4\text{m}$

Diesel : Engine $\leq 1500\text{cc}$, Length $\leq 4\text{m}$

Textile Manufacturing to get Better

18%
GST

5%
GST

**With lower costs on Synthetic Yarns,
Fibres and Raw Materials, Textile
Manufacturing gets cheaper**

bringing affordable clothing
to every household



Brewing Big Savings

18%
GST

5%
GST

**Instant Tea, Tea premixes,
Tea Extracts, Iced Tea Powders**



Carpets & Home Textiles are now more affordable



**Carpets, Terry Towels, Floor Coverings &
Home Fabrics - Decorate for Less!**



GST Rate Cut Makes **Chocolates & Cocoa More Affordable**



**18%
GST**

**5%
GST**

Chocolates and food
preparations containing cocoa

Cocoa Powder, Cocoa butter, fat and oil

Clean Dishes, Happier Wallet



28%
GST

18%
GST

**Dishwashers now come
at lower cost**
bringing modern convenience and
savings to Indian households

Commute becomes Cheaper with Next Generation GST



12% → 5%

Bicycle

Healthy, eco-friendly,
now cheaper



28% → 18%

Two-wheeler

(*Other than Bikes > 350cc)

Everyday Ride, Now
Lighter on Pocket



28% → 18%

Small Car

Family vehicle now
more affordable



28% → 18%

**Auto
Components**

Cheaper maintenance
and repairs



28% → 18%

Buses & Trucks

Public & Goods Transport
Become Cheaper



Cycle Your Way to Savings!

Eco-Friendly Transport
Pocket-Friendly Price

12%
GST

5%
GST

Bicycles and their parts now cost less—
Making daily rides and travel more affordable for the common man.



Drinks & Beverages

Now taste sweeter



- Fruit Pulp or Juice based drinks [Except Carbonated]
- Beverages containing Milk
- Soya Milk Drinks
- Packaged Coconut Water

Sip More, Spend Less

Ice Cream & Frozen Treats

Becomes more affordable

18%
GST

5%
GST

Ice Cream and
other Edible ice

Enjoy your favourite scoops
with cool savings



Entertainment at home becomes cheaper



Watch your favourite series, movies and
matches without stress

A photograph of a family (a man, a woman, and two children) sitting on a couch in a living room, watching a television. The TV screen shows a cartoon of Jerry the mouse from Tom and Jerry. The room is dimly lit, with a lamp visible on the right wall.

All TVs at 18% GST

Essential Medical Equipment Get GST Relief!



12%
GST



5%
GST



Glucometers & Test strips, All Diagnostic Kits & Reagents, Therapeutic Respiration Apparatus, X-ray Apparatus, Surgical Essentials like Sutures, Wound Closure Adhesives, Anti-Bleeding Materials





Everyday Essentials now Cost Less with Next-Generation GST

Average
Pre-GST rates

Post-GST
Rate

Next-Generation
GST Rate



**Sugar
confectionery**

21%

18%



5%



Hair oil

27%

18%



5%



Toothpaste

27%

18%



5%



Toilet Soap

27%

18%



5%

More savings in monthly basket—Same Essentials, Smaller Bill

Everyday Hygiene, Now Lighter on Your Pocket

18%
GST

5%
GST

Daily needs made simpler

Soaps, Shampoos, Hair Oil, Shaving Cream, Toothpaste, Toothbrushes, and even Powders — all essentials now more affordable for every home



Everyday Kitchen Essentials Now Cost Less!

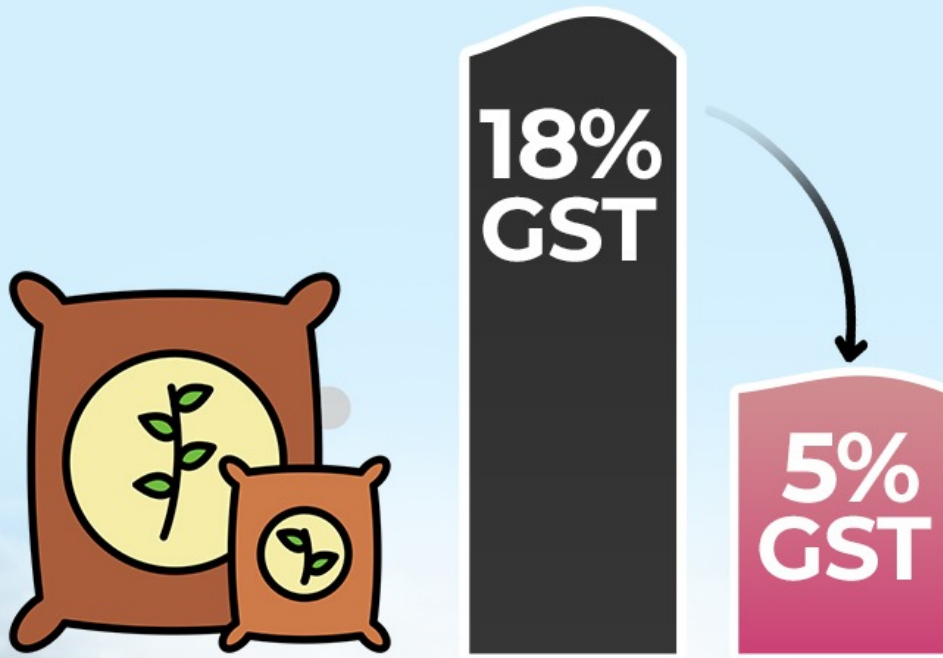
12%
GST

5%
GST

**Tableware, Kitchenware, other
household & toilet articles made of
iron & steel, copper, aluminium**



Fertilisers at affordable rates!



GST on input of Sulphuric Acid, Nitric Acid and Ammonia reduced

- Correction of inverted duty structure
- Lower fertiliser production costs

Cheaper fertilisers for farmers

From field to construction, **costs come down** with Next Generation GST



Average
Pre-GST rates

Post-GST
Rate

Next-Generation
GST Rate



Fixed-speed
diesel engine
≤15 bhp

16%

12% → 5%



Tractor tyres
& rear tubes

20%

18% → 5%



Cement

29%

28% → 18%

**Lower input costs today,
stronger growth & jobs tomorrow**

From **Toys to Sports,** Fun Just Got Cheaper

**12%
GST**

**5%
GST**

**Toys, Playing Cards, Chessboard,
Carom board & other board
games, ludo, Sports goods**

Green Energy **Gets a GST Cut**



**Solar Panels, Lamps, PV Cells, Windmills and
Biogas Plants, Solar Cookers, Solar water
heater & System**

Double Diwali Celebrations for our Annadatas

GST Relief on Farm Machinery &
Irrigation Equipment

12%
GST

5%
GST

Farm Tractors (<1800 cc), Unloading Self-Loading Trailers, Composting machine, Drip Irrigation System, Mechanical Sprayers, Harvesting or Threshing Machinery, Fixed Speed Diesel Engine of Power not exceeding 15HP among others

GST Relief on Waste Management Services



**GST on Effluent Treatment
Plants and Biomedical Waste
Management reduced**

Cleaner Environment • Safer Healthcare • Lower Cost



HEALTHCARE GETS MORE AFFORDABLE! Next-Generation GST

**Old GST
Rate**

**New GST
Rate**



Drugs & Medicines

12%  **5%**



Medical Devices

12%  **5%**



**Spectacles &
Contact Lenses**

12%  **5%**



**Individual Life &
Health Insurance**

18%  **NIL**

**From Prevention to Diagnosis to Treatment -
Healthcare Costs reduced at every step!**

Health Made Affordable

GST Cut on Medicines

12%
GST

5%
GST

NIL on
Specified Drugs

**Common Medicines, Chronic
Care Medicines, Antibiotics
among many others**



Indian Breads Now GST-Free

No GST, only goodness on your plate



**5%
GST**

NIL

Khakra, Plain
Chapati & Roti

**18%
GST**



NIL

Paratha, Parotta
& other Indian
Breads

More savings, more taste, and
more happiness in every bite



INDIVIDUAL INSURANCE NOW **GST-FREE!**



**Old GST
Rate**

**New GST
Rate**



**Individual Health
Insurance**

18%

NIL



**Individual Life
Insurance**

18%

NIL

- ✓ Zero GST = Big savings on premiums
- ✓ More affordable family protection
- ✓ Money saved → Higher cover, better benefits

Industrial and Technical Textiles Gets Affordable!



12%
GST

5%
GST

From factories to families, cheaper specialized textiles make goods more affordable for the common man

GST Cut on **Key Food Ingredients**



18%
GST

The diagram features two vertical rectangular boxes with a slight arch at the top. The left box is dark blue and contains the text '18% GST' in white. The right box is orange and contains the text '5% GST' in white. A curved black arrow points from the top of the orange box to the bottom of the dark blue box, indicating a reduction in the GST rate.

5%
GST

**Edible Gelatin and Glycerol,
Dextrin & Modified Starches,
Margarine, Malt, Vegetable Saps
& Extracts, and many more**

Making Education More Affordable!

12%
GST

NIL

Study Essentials like Pencils & Sharpeners
Notebooks, Exercise & Graph Books
Maps & Atlases get cheaper, making
learning more affordable

Marble & Granite Blocks **More Affordable**

**12%
GST**

**5%
GST**

**GST on Marble,
Travertine and Granite
Blocks is now lower**



Jams & Spreads

Now more affordable

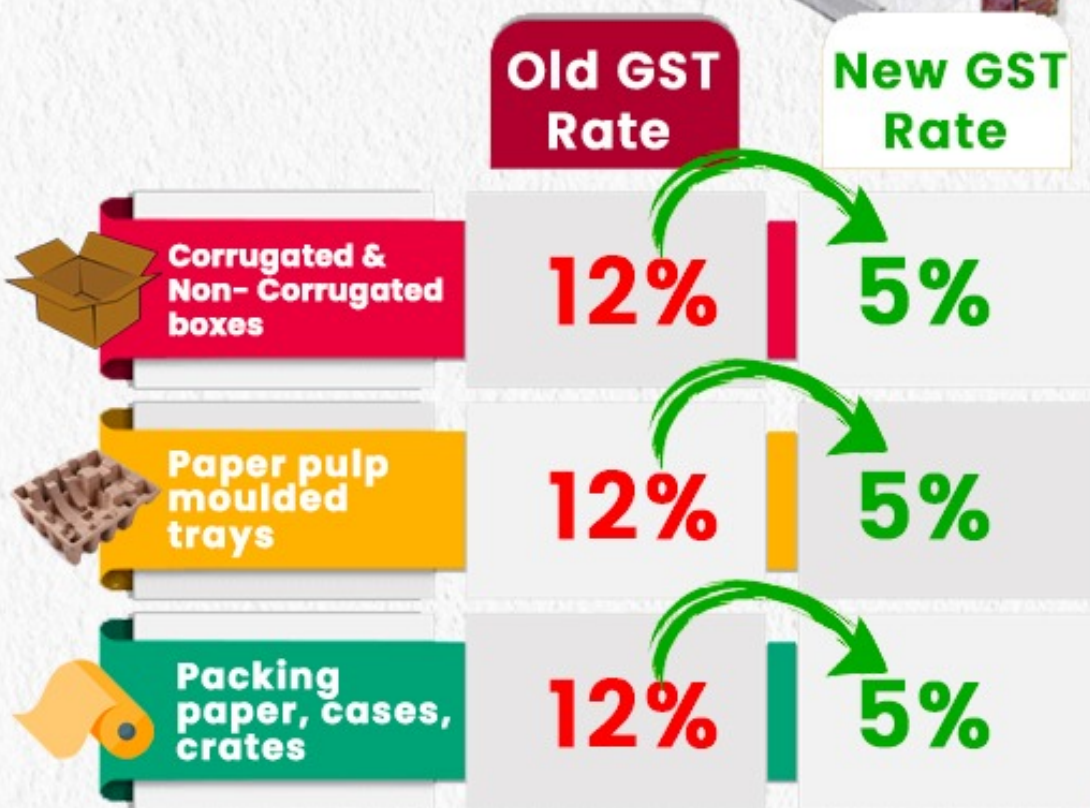


**Jams, Jellies, Marmalades
& Fruit/Nut Spreads**

More Savings, More Flavors

Pack, Ship, Save

Next-Generation GST



Cheaper packaging cuts costs across supply chains and makes products affordable



Paneer & Chhena Now Tax-Free!

5%
GST

NIL

The GST cut on
Paneer & Chhena
means lower prices
for consumers



Plant-Based Milk Beverages Get Affordable

**18%
GST**

**5%
GST**

**Healthy choices now
come with lower GST**





Ride More Spend Less

**28%
GST**



**18%
GST**

**Two wheelers now
more affordable for
families and daily
commuters**

Engine \leq 350cc



Salons, Spas, Yoga & Fitness Centres become Affordable with Next Generation GST



**18%
GST**



**5%
GST**

Fit India, Healthy India

Sauces & Condiments

Get a Big Tax Cut

**12%
GST**

**5%
GST**



**GST on Sauces, Mixed Condiments
& Seasonings, Mustard Flour, Curry Paste,
Mayonnaise, Salad Dressings and Prepared
Mustard has been reduced**

SEAFOOD JUST GOT CHEAPER!



**12%
GST**

**5%
GST**

**Prepared & Preserved Fish,
Prawns, Crabs, Lobsters
and more is getting cheaper**

*includes Crustaceans, Molluscs &
other aquatic invertebrates
preserved or prepared.

See Better Spend Less



Contact lenses, Spectacle
Lenses and Frames



Sewing Thread & Yarn of Man Made Fibre (MMF) Get Major GST Cut

**12%
GST**

**5%
GST**

From stitching to weaving, *reduced costs in MMF Thread and Yarn* bring down garment prices for the common man



Strengthening Dairy Farmers with Next-Generation GST

**Old GST
Rate**

**New GST
Rate**



**UHT Milk,
Chhena**

5%

NIL



Paneer
(branded/unbranded)

5%

NIL



Butter, ghee

12%

5%



Milk cans
(iron/steel/aluminium)

12%

5%

Support for Dairy Farmers. More sales, affordable products





Crafted in India

Next-Generation GST

**Old GST
Rate**

**New GST
Rate**



Handicraft items

12%



5%



**Chamois, Patented,
Metallic Leather**

12%



5%



**Bagasse,
Rice Husk, Cement,
Jute Particle Boards**

12%



5%



**Strengthening Swadeshi
Products of our MSMEs**

Sweeter Savings on Bakery Products

**18%
GST**

**5%
GST**

**Pastries & Cakes, Sweet Biscuits
& Cookies, Rice paper and many
more similar bakery items**

GST Cut on Diagnostic Instruments



**18%
GST**

**5%
GST**

Thermometers, Lab and
Diagnostic instruments used for
testing or analyzing samples

Three Wheels, Less Tax!

**28%
GST**

Three-wheelers now cost less, making everyday travel and goods movement more affordable for the common man

**18%
GST**





Tractor Parts & Spares Get Major GST Cut

Modern Agriculture, Lower Costs

18%
GST

5%
GST

Cheaper Tyres, Tubes, Engine parts, and Accessories
mean lower repair and maintenance costs, keeping
tractors affordable and reliable

**More savings in farmers' pockets,
More power in their hands**



1.88 Crore

Two-wheelers are sold every year in India

**28%
GST**



**18%
GST**

Earlier GST

Next
Generation
GST

- Under Next-Gen GST, tax on bikes down from **28% to 18%** (≤ 350 cc)
- Lesser Cost of Two wheelers: **More Savings**
- Ensuring Ease of Living: **Affordable daily mobility**
- Boost for **Gig Workers**: Delivery & ride partners save on **purchase & running costs**

**Applies to motorcycles ≤ 350 cc*

Your Daily Brew **Becomes More Affordable**



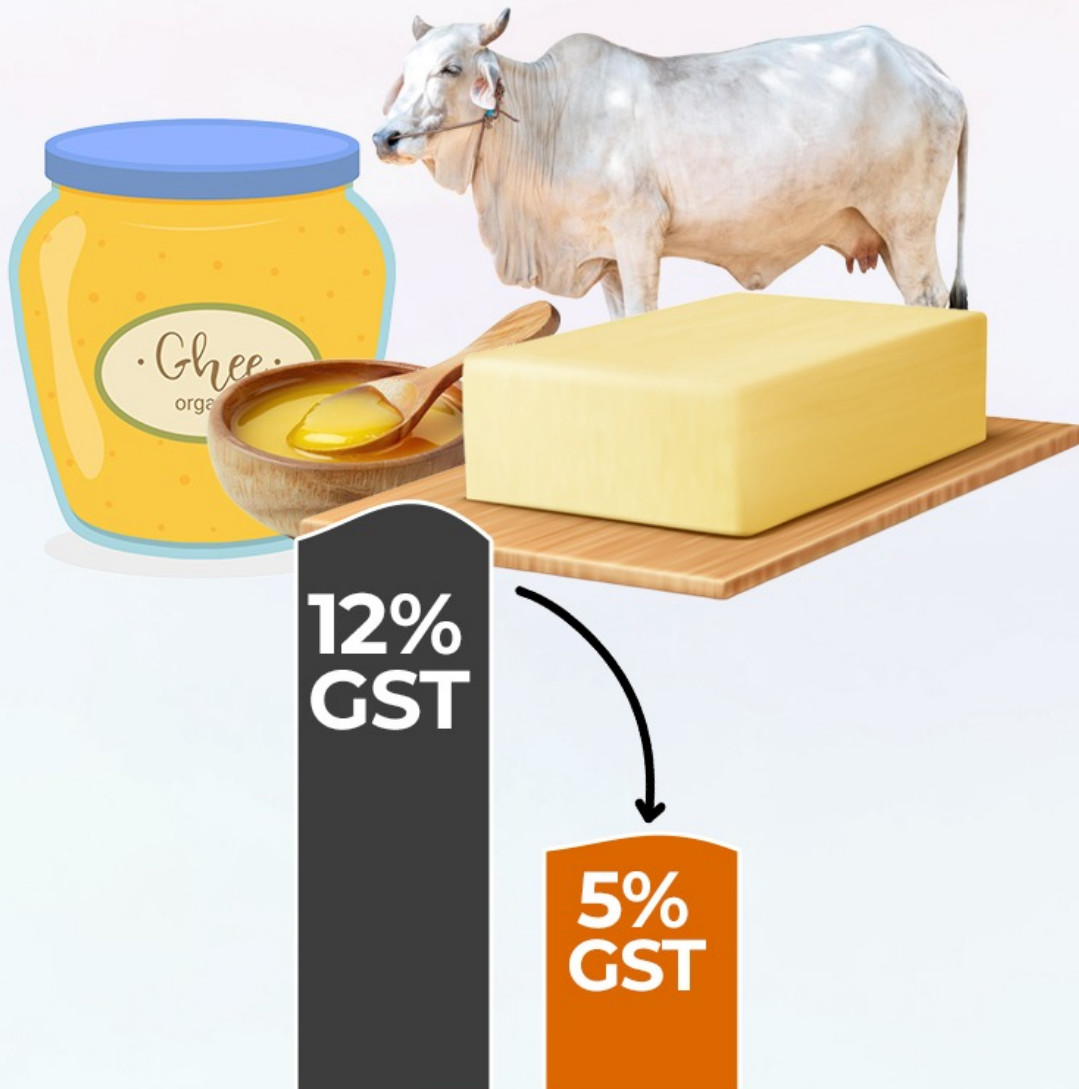
**Roasted
Chicory and
Roasted Coffee
substitutes**



**Extracts,
Essence &
Concentrates
of Coffee**

**Every cup comes with richer
taste and lower price**

SPREAD THE SAVINGS!



**Butter, ghee, cheese &
dairy oils get Cheaper**

**Your dairy delights now come
with more taste & more savings**

GST Reduced on Dry Fruits & Nuts



GST on dates, figs, almonds, pistachios, hazelnuts, chestnuts, macadamia & kola nuts is now lower

**Your Daily Dose of Nutrition
made more affordable**

GST Slashed **on Pre- Packaged & Labelled Namkeen!**

**From bhujia to mixtures & chabena,
your favourite snacks now come
with **more crunch and less tax****



Your Treats Get a Sweet Deal



12%
GST

5%
GST

**Sugar-Boiled
Confectionery**