

Certain changes in Goods Rate Notification from January 01, 2022 to align it with HS 2022

Background:

Earlier, the CBIC issued **Notification No. 1/2017 Central Tax (Rate) dated June 28, 2017** (“the **Goods Rate Notification**”) in order to notify the rates of GST on supply of goods.

Further, the new (seventh) edition of the Harmonized System (HS) nomenclature i.e., HS-2022, has come into force from January 01, 2022. This edition has introduced significant changes to the Harmonized System with a total of 351 amendments at the six-digit level, covering a wide range of goods moving across borders.

As India is a party to the HS convention, necessary changes were brought in accordingly, in GST through the below mentioned notification:

Notification:

The CBIC vide **Notification No. 18/2021-Central Tax (Rate) dated December 28, 2021** has issued amendments in the Goods Rate Notification w.e.f. January 1, 2022, in the following manner:

S.No.	Old HSN	Old entry	New HSN	New entry
Schedule I - 2.5%				
2	0303, 0304, 0305, 0306,	All goods [other than fresh or chilled] and put up in unit container and,-	0303, 0304, 0305, 0306, 0307,	All goods [other than fresh or chilled] and put up in unit container and,-

	0307, 0308	(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 the conditions as in the ANNEXURE	0308, 0309	(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 the conditions as in the ANNEXURE
9	0403	Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	0403	Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa
14	0410	Edible products of animal origin, not elsewhere specified or included	0410	Insects and other edible products of animal origin, not elsewhere specified or included

87	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
107	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 other than cotton seed oil cake	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake
127	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered
186A	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel	3816	Dolomite ramming mix

186B	-	-	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel
232	8419 19	Solar water heater and system	8419 12	Solar water heater and system
244	8802	Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.	8802 or 8806	Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use
245	8803	Parts of goods of heading 8802	8807	Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)
258	9405	Kerosene pressure lantern	9405 50 31	Kerosene pressure lantern
Schedule III - 6%				
15	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts]

		spp.) [other than dried areca nuts]		
25	1516	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	1516	Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
26	1517	Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	1517	Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
27	1518	Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or	1518	Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial

		of fractions of different fats or oils of this chapter, not elsewhere specified or included		fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included
28	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
29	1602	Other prepared or preserved meat, meat offal or blood	1602	Other prepared or preserved meat, meat offal, blood or insects
41	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
41A	-	-	2009 89 90	Tender coconut water 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 such

				actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]
49	2202 99 90	<p>Tender coconut water put up in unit container and,-</p> <p>a) bearing a registered brand name; or</p> <p>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 such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]</p>	omitted	omitted

144	5703	Carpets and other textile floor coverings, tufted, whether or not made up	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up” shall be substituted;
185A	7419 99 30	Brass Kerosene Pressure Stove	7419 80 30	Brass Kerosene Pressure Stove
225	9405, 9405 50 31	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
236	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques
Schedule III - 9%				
26A	2515 12 20, 2515 12 90	Marble and travertine, other than blocks	2404 12 00	Products containing nicotine and intended for inhalation without combustion

26B	2516 12 00	Granite, other than blocks]	2404 91 00, 2404 92 00, 2404 99 00	Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation
26C	2601	Iron ores and concentrates, including roasted iron pyrites.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26D	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	2516 12 00	Granite, other than blocks
26E	2603	Copper ores and concentrates.	2601	Iron ores and concentrates, including roasted iron pyrites
26F	2604	Nickel ores and concentrates.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or

				more, calculated on the dry weight.
26G	2605	Cobalt ores and concentrates.	2603	Copper ores and concentrates
26H	2606	Aluminium ores and concentrates.	2604	Nickel ores and concentrates
26I	2607	Lead ores and concentrates.	2605	Cobalt ores and concentrates
26J	2608	Zinc ores and concentrates.	2606	Aluminium ores and concentrates
26K	2609	Tin ores and concentrates.	2607	Lead ores and concentrates
26L	2610	Chromium ores and concentrates.	2608	Zinc ores and concentrates
26M	-	-	2609	Tin ores and concentrates
26N	-	-	2610	Chromium ores and concentrates
41	30	Nicotine polacrilex gum	omitted	omitted
72	3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators
98A	-	-	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included

190A	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like
195	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)
317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]	8414	(Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps])
320	8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of	8419 [other than 8419 12]	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature

		temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]		such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]
330	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils
352	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening,	8462	Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding,

		shearing, punching or notching; presses for working metal or metal carbides, not specified above		Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above
369C	-	-	8485	Machines for Additive Manufacturing
382A	-	-	8524	Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens
383	8525	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras digital cameras and video camera recorders [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.]	8525 or 8806	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.
390	8539	Electrical Filament or discharge lamps including sealed beam	8539	Electrical Filament or discharge lamps including sealed beam lamp

		lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps		units and ultra-violet or infra-red lamps; arc lamps [other than Light-Emitting Diode (LED) Light Sources]
392	8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo- electric crystals	8541	Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals
398	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	8548 or 8549	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter
411H	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser	9013	Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter

		diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter		
413A	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like	9022	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like
438A	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and	9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and

		parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board))		parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board))
441A	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries	9508	Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres
449B	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	9617	Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners
Schedule IV - 14%				
15A	-	-	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion

15B	-	-	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion
176	8802	Aircrafts for personal use	8802 or 8806	Aircrafts for personal use

Similar notifications have been passed under Integrated Goods and Services Tax Act, 2017 (“**IGST Act**”) and Union Territory Goods and Services Tax Act, 2017 (“**UTGST Act**”).

CGST (Rate) Notification: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-18-2021-cgst-rate.pdf>

IGST (Rate) Notification: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-18-2021-cgst-rate.pdf>

UTGST (Rate) Notification: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-18-2021-utgst-rate.pdf>

Our comments:

Similar changes have been adopted in Custom Tariff Act, 1975 from January 01, 2022 so as to align the same with HS 2022 vide *D.O.F.No.524/11/2021-STO(TU) dated December 20, 2021*

The Letter can be accessed at: <https://www.a2ztaxcorp.com/wp-content/uploads/2021/12/Letter-vide-D.O.F.No .524112021-STOTU-dated-December-20-2021.pdf>

The HSN Amendments chapter wise can be accessed at: <https://www.a2ztaxcorp.com/wp-content/uploads/2021/12/HSN-Amendments-Chapterwise-from-Jan-1-2022.pdf>

Correlation of Customs Tariff between 2021-2022 can be accessed at: https://www.cbic.gov.in/resources//htdocs-cbec/deptt_offcr/Guidance%20Document%20on%20Correlation%20of%20Customs%20Tariff%20between%202021%20and%202022.pdf

The detailed discussion can be accessed at: <https://www.a2ztaxcorp.com/hsn-amendments-in-custom-tariff-act-1975-from-january-01-2022-to-align-it-with-hs-2022/>

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