

GST RATE SCHEDULE FOR ELECTRONICS SECTOR

[As per discussions in the GST Council Meetings held on 18.05.2017 & 03.06.2017]

Sl.No.	Chapter	Nil	5%	12%	18%	28%
1.	84 (Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof)	-	<ul style="list-style-type: none"> • Solar water heater and system [841919] • Renewable energy devices & spare parts for their manufacture <ul style="list-style-type: none"> a) Bio-gas plant b) Solar power based devices c) Solar power generating system d) Wind mills and wind operated electricity generator e) Waste to energy plants/devices f) Solar lantern/solar lamp g) Ocean waves/tidal waves energy devices/plants 	-	<ul style="list-style-type: none"> • 8443 Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. • Braille typewriters, electric or nonelectric [8472] • 8486 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories. 	<ul style="list-style-type: none"> • Storage water heaters, non-electric under 8419 19 (except solar water heater and system), 8419 89 10 [Pressure vessels, reactors, columns or towers or chemical storage tanks] , 8419 89 20 [Glass lined equipment], 8419 89 30 [Auto claves other than for cooking or heating food, not elsewhere specified or included], 8419 89 40 [Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water] , 8419 89 60 [Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control], 8419 89 70 [Apparatus for rapid heating of semiconductor devices, apparatus for chemical or

Sl.No.	Chapter	Nil	5%	12%	18%	28%
						<p>physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substrates] [8419]</p> <ul style="list-style-type: none"> • Printer, photo copying, fax machines, ink cartridges [8443] • Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or nonelectric] [8472] • Automatic goods vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines [8476]

Sl.No.	Chapter	Nil	5%	12%	18%	28%
2.	85 (Electrical machinery and equipment and parts thereof; sound recorders and re-producers, television image and sound recorders and reproducers, and parts and accessories of such articles)	-	<ul style="list-style-type: none"> • Renewable energy devices & spare parts for their manufacture <ul style="list-style-type: none"> a) Bio-gas plant b) Solar power based devices c) Solar power generating system d) photo voltaic cells, whether or not assembled in modules or made up into panels e) Wind mills and wind operated electricity generator f) Waste to energy plants/devices g) Solar lantern/solar lamp h) Ocean waves/tidal waves energy devices/plants 	<ul style="list-style-type: none"> • Telephones for cellular networks or for other wireless networks [8517] and parts for their manufacture. • 8539 LED lamps 	<ul style="list-style-type: none"> • Electric motors and generators (excluding generating sets) [8501] • Electric generating sets and rotary converters [8502] • Parts suitable for use solely or principally with the machines of heading 8502 [8503] • 8505 Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electro-magnetic lifting heads. • 8517 Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), 	<ul style="list-style-type: none"> • Static converters (for example, rectifiers) and inductors [8504] • Electric accumulators, including separators therefor, whether or not rectangular (including square) [8507] • Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 [8513] • ISDN System[8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads[8517 69 40] [8517] • Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00] [8518]

Sl.No.	Chapter	Nil	5%	12%	18%	28%
					<p>other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528.</p> <ul style="list-style-type: none"> • 8518 Microphones and stands therefor. • 8523 Discs, tapes, solid-state nonvolatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37. • 8532 Electrical capacitors • 8533 Electrical resistors. • 8534 Printed Circuits • Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, 	<ul style="list-style-type: none"> • Sound recording or reproducing apparatus [8519] • Video recording or reproducing apparatus, whether or not incorporating a video tuner [8521] • Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521 [8522] • Transmission apparatus for radiobroadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [8525] • Radar apparatus, radio navigational aid apparatus and radio remote control apparatus [8526]

Sl.No.	Chapter	Nil	5%	12%	18%	28%
					<p>lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts [8535]</p> <ul style="list-style-type: none"> • 8538 Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537. • 8540 Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). • 8541 Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices; light emitting diodes (LED); mounted piezoelectric crystals”; • 8542 Electronic integrated circuits. 	<ul style="list-style-type: none"> • Reception apparatus for radiobroadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock [8527] • Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [8528] • Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 [8529] • Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) [8530]

Sl.No.	Chapter	Nil	5%	12%	18%	28%
					<ul style="list-style-type: none"> • 8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. • 8546 Electrical insulators of any material. • 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. 	<ul style="list-style-type: none"> • Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530 [8531] • Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables [8536] • Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating

Sl.No.	Chapter	Nil	5%	12%	18%	28%
						<p>instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 [8537]</p> <ul style="list-style-type: none"> • Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc lamps [8539] • Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter [8543] • Insulated wire, cable All goods [8544] • Brushes under 8545 20 00 and goods under 8545 (including arc lamp carbon and battery carbon) [8545]
3.	90 (Optical, photographic, cinematographic, measuring, checking, precision, medical	<ul style="list-style-type: none"> • Hearing aids [9021]. 	-	<ul style="list-style-type: none"> • Blood glucose monitoring system (Glucometer) and test strips. 	<ul style="list-style-type: none"> • [9001] Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any 	<ul style="list-style-type: none"> • [9006] Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539.

Sl.No.	Chapter	Nil	5%	12%	18%	28%
	or surgical instruments and apparatus; parts and accessories thereof)			<ul style="list-style-type: none"> • Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight testing instruments [9018]. • Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids 	<p>material, unmounted, other than such elements of glass not optically worked</p> <ul style="list-style-type: none"> • 9027 Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes • 9029 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes. • 9030 Oscilloscopes, 	<ul style="list-style-type: none"> • [9007] Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. • [9008] Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. • [9010] Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens. • [9012] Microscopes other than optical microscopes; diffraction apparatus. • [9013] Liquid crystal devices not constituting articles provided for more specifically in other

Sl.No.	Chapter	Nil	5%	12%	18%	28%
				<p>and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability [9021].</p> <ul style="list-style-type: none"> • Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, 	<p>spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation</p> <ul style="list-style-type: none"> • 9032 Automatic regulating or controlling instruments and apparatus • 9033 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. 	<p>headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</p> <ul style="list-style-type: none"> • [9014] Direction finding compasses; other navigational instruments and appliances. • 9022 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for other than 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 light.

Sl.No.	Chapter	Nil	5%	12%	18%	28%
				high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light [9022].		