



दि प्लास्टिक एक्स्पोर्ट प्रमोशन कौन्सिल
(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)

THE PLASTICS EXPORT PROMOTION COUNCIL
(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

Ref. No.: Plexh/Cir/531

24/09/2025

To,

All Members of Plexconcil/ COA Members

Dear Sir/Madam,

Subject: Notification of Revised GST Rates for PLEXCONCIL Products

We wish to inform you that the Union Government has notified revised GST rates for taxable goods, following the recommendations of the 56th GST Council.

The updated GST rates for **622 PLEXCONCIL products** are detailed in the attached PDF for your reference.

We request you to review the updated rates to ensure compliance with the new structure.

Thank you for your attention and continued support.

Warm regards,

Team PLEXCONCIL

Revised GST Rates based on Recommendation of 56th GST Council

HS Code	Product Panel	Description	Revised GST Rate*
05010010	Human hair & related products	Human hair, unworked; whether or not washed or scoured	Exempted
'05010020	Human hair & related products	Waste of human hair	Exempted
37012000	Plastic films and sheets	Instant print film in the flat, sensitised, unexposed, whether or not in packs	18%
37013000	Plastic films and sheets	Photographic plates and film in the flat, sensitised, unexposed, with any side > 255 mm	18%
'37019110	Plastic films and sheets	Cinematographic film	18%
'37019190	Plastic films and sheets	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for colour photography "polychrome" (excl. instant print film): Other	18%
'37019910	Plastic films and sheets	Photographic plates and film in the flat for monochrome photography, sensitised, unexposed, of any material other than paper, paperboard or textiles (excl. X-ray film and photographic plates, film in the flat with any side > 255 mm, and instant print film): Cinematographic film	18%
'37019990	Plastic films and sheets	Photographic plates and film in the flat for monochrome photography, sensitised, unexposed, of any material other than paper, paperboard or textiles (excl. X-ray film and photographic plates, film in the flat with any side > 255 mm, and instant print film): Other	18%
37021000	Plastic films and sheets	Photographic film in rolls, unexposed, for X-ray (excl. of paper, paperboard or textiles)	18%
'37023110	Plastic films and sheets	Photographic film in rolls, sensitised, unexposed, without perforations, width <= 105 mm, for colour photography "polychrome" (excl. that of paper, paperboard or textiles): Cinematographic film	18%

HS Code	Product Panel	Description	Revised GST Rate*
'37023190	Plastic films and sheets	Photographic film in rolls, sensitised, unexposed, without perforations, width <= 105 mm, for colour photography "polychrome" (excl. that of paper, paperboard or textiles): Other	18%
'37023210	Plastic films and sheets	Photographic film in rolls, sensitised, unexposed, without perforations, width <= 105 mm, with silver halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles and X-ray film): Cinematographic film	18%
'37023290	Plastic films and sheets	Photographic film in rolls, sensitised, unexposed, without perforations, width <= 105 mm, with silver halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles and X-ray film): Other	18%
'37023910	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width <= 105 mm, for monochrome photography (excl. film with silver halide emulsion, film made of paper, paperboard or textiles and X-ray film): Cinematographic film	18%
'37023990	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width <= 105 mm, for monochrome photography (excl. film with silver halide emulsion, film made of paper, paperboard or textiles and X-ray film): Other	18%
'37024110	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for colour photography "polychrome" (excl. that of paper, paperboard or textiles): Cinematographic film	18%
'37024190	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for colour photography "polychrome" (excl. that of paper, paperboard or textiles): Other	18%
'37024210	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for monochrome photography (excl. that of paper, paperboard or textiles): Photographic film of a width 6 2 0 mm	18%

HS Code	Product Panel	Description	Revised GST Rate*
'37024220	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for monochrome photography (excl. that of paper, paperboard or textiles): Cinematographic film	18%
'37024290	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for monochrome photography (excl. that of paper, paperboard or textiles): Other	18%
'37024310	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length <= 200 m (excl. that of paper, paperboard or textiles): Photographic films (black and white) of a	18%
'37024320	Plastic films and sheets	Photographic film incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length <= 200 m (excl. that of paper, paperboard or textiles)" : Cinematographic film	18%
'37024390	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length <= 200 m (excl. that of paper, paperboard or textiles): Other	18%
'37024410	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width > 105 mm to 610 mm (excl. that of paper, paperboard or textiles): Photographic films of a width 1 2 0 mm in	18%
'37024420	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width > 105 mm to 610 mm (excl. that of paper, paperboard or textiles): Cinematographic film	18%
'37024490	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, without perforations, width > 105 mm to 610 mm (excl. that of paper, paperboard or textiles): Other	18%
'37025210	Plastic films and sheets	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed: other film, for colour photography (polychrome): of a width not exceeding 16mm and of a length exceeding 14m: other film, for colour photography (polychrome): finished rolls of cinematographic positive	18%

HS Code	Product Panel	Description	Revised GST Rate*
'37025220	Plastic films and sheets	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed: other film, for colour photography (polychrome): of a width not exceeding 16mm and of a length exceeding 14m: other film, for colour photography (polychrome): other cinematographic film	18%
'37025290	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width <= 16 mm, length > 14 m (excl. of paper, paperboard or textiles): Other	18%
'37025300	Plastic films and sheets	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm to 35 mm, length <= 30 m, for slides	18%
'37025410	Plastic films and sheets	Photographic film, other	18%
'37025420	Plastic films and sheets	Photographic film, other	18%
'37025490	Plastic films and sheets	Photographic film, other	18%
'37025510	Plastic films and sheets	Photographic film, other	18%
'37025520	Plastic films and sheets	Photographic film, other	18%
'37025590	Plastic films and sheets	Photographic film, other	18%
'37025610	Plastic films and sheets	Photographic film, other	18%
'37025620	Plastic films and sheets	Photographic film, other	18%
'37025690	Plastic films and sheets	Photographic film, other	18%
'37029611	Plastic films and sheets	Photographic film, other	18%
'37029619	Plastic films and sheets	Photographic film, other	18%
'37029711	Plastic films and sheets	Photographic film, other	18%
'37029719	Plastic films and sheets	Photographic film, other	18%
'37029810	Plastic films and sheets	Photographic film, other	18%
'37029890	Plastic films and sheets	Photographic film, other	18%
39011010	Plastic raw materials	Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes 95 % or more by weight of the total polymer content	18%
'39011020	Plastic raw materials	Low density polyethylene (LDPE)	18%
'39011090	Plastic raw materials	Polyethylene with a specific gravity of < 0,94, in primary forms: Other	18%
'39012000	Plastic raw materials	Polyethylene with a specific gravity of >= 0,94, in primary forms	18%
'39013000	Plastic raw materials	Ethylene-vinyl acetate copolymers, in primary forms	18%
'39014000	Plastic raw materials	Ethylene-Alpha-Olefin Copolymers, Having A Specific Gravity Of Less Than 0.94	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39014010	Plastic raw materials	Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes less than 95 % by weight of the total polymer content	18%
'39014090	Plastic raw materials	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94: Other	18%
'39019000	Plastic raw materials	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94: Other	18%
'39019010	Plastic raw materials	Polymers of ethylene, in primary forms (excl. polyethylene and ethylene-vinyl acetate copolymers): Linear medium density polyethylene (LMDPE)	18%
'39019090	Plastic raw materials	Polymers of ethylene, in primary forms (excl. polyethylene and ethylene-vinyl acetate copolymers): Other	18%
39021000	Plastic raw materials	Polypropylene, in primary forms	18%
'39022000	Plastic raw materials	Polyisobutylene, in primary forms	18%
'39023000	Plastic raw materials	Propylene copolymers, in primary forms	18%
'39029000	Plastic raw materials	Polymers of propylene or of other olefins, in primary forms (excl. polypropylene, polyisobutylene and propylene copolymers)	18%
'39031100	Plastic raw materials	Expansible polystyrene, in primary forms	18%
'39031910	Plastic raw materials	Polystyrene, in primary forms (excl. expansible): Moulding Powder	18%
'39031990	Plastic raw materials	Polystyrene, in primary forms (excl. expansible): Other	18%
'39032000	Plastic raw materials	Styrene-acrylonitrile copolymers "SAN", in primary forms	18%
'39033000	Plastic raw materials	Acrylonitrile-butadiene-styrene copolymers "ABS", in primary forms	18%
'39039010	Plastic raw materials	Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers "SAN" and acrylonitrile-butadiene-styrene "ABS"): Copolymers, solely of styrene with allyl	18%
'39039020	Plastic raw materials	Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers "SAN" and acrylonitrile-butadiene-styrene "ABS"): Brominated polystyrene , containing by	18%
'39039090	Plastic raw materials	Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers "SAN" and acrylonitrile-butadiene-styrene "ABS"): Other	18%
'39041010	Plastic raw materials	Emulsion grade PVC resin / PVC paste resin / PVC dispersion resin	18%
'39041020	Plastic raw materials	Suspension grade PVC resin	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39041090	Plastic raw materials	Other PVC, mixed with other substances	18%
'39042100	Plastic raw materials	Non-plasticized poly"vinyl chloride", in primary forms, mixed with other substances	18%
'39042110	Plastic raw materials	Non-plasticized poly"vinyl chloride", in primary forms, mixed with other substances: Poly (vinyl chloride) resins	18%
'39042190	Plastic raw materials	Non-plasticized poly"vinyl chloride", in primary forms, mixed with other substances: Other	18%
'39042200	Plastic raw materials	Plasticized poly"vinyl chloride", in primary forms, mixed with other substances	18%
'39042210	Plastic raw materials	Plasticized poly"vinyl chloride", in primary forms, mixed with other substances: Poly (vinyl chloride) (PVC) Resins (emulsion grade)	18%
'39042290	Plastic raw materials	Plasticized poly"vinyl chloride", in primary forms, mixed with other substances: Other	18%
'39043010	Plastic raw materials	Vinyl chloride-vinyl acetate copolymers, in primary forms: Poly (vinyl derivatives)	18%
'39043090	Plastic raw materials	Vinyl chloride-vinyl acetate copolymers, in primary forms: Other	18%
'39044000	Plastic raw materials	Other vinyl chloride copolymers	18%
'39045010	Plastic raw materials	Copolymer of vinylidene chloride with acrylonitrile in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	18%
'39045090	Plastic raw materials	Vinylidene chloride polymers, in primary forms: Other	18%
'39046100	Plastic raw materials	Polytetrafluoroethylene, in primary forms	18%
'39046910	Plastic raw materials	Fluoro-polymers of vinyl chloride or of other halogenated olefins, in primary forms (excl. polytetrafluoroethylene): Poly (vinyl fluoride) , in one of the forms	18%
'39046990	Plastic raw materials	Fluoro-polymers of vinyl chloride or of other halogenated olefins, in primary forms (excl. polytetrafluoroethylene): Other	18%
'39049000	Plastic raw materials	Polymers of vinyl chloride or other halogenated olefins, in primary forms (excl. poly"vinyl chloride", copolymers of vinyl chloride, polymers of vinyl chloride and fluoro-polymers)	18%
'39049010	Plastic raw materials	Chlorinated poly vinyl chloride (CPVC) resin	18%
'39049090	Plastic raw materials	Other	18%
'39051210	Plastic raw materials	Poly"vinyl acetate", in aqueous dispersion: Poly (vinyl acetate) (PVA), moulding material	18%
'39051220	Plastic raw materials	Poly"vinyl acetate", in aqueous dispersion: Poly (vinyl acetate) resins	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39051290	Plastic raw materials	Poly"vinyl acetate", in aqueous dispersion: Other	18%
'39051910	Plastic raw materials	Poly"vinyl acetate", in primary forms (excl. in aqueous dispersion): Poly (vinyl acetate) (PVA) moulding material	18%
'39051920	Plastic raw materials	Poly"vinyl acetate", in primary forms (excl. in aqueous dispersion): Poly (vinyl acetate) and resins	18%
'39051990	Plastic raw materials	Poly"vinyl acetate", in primary forms (excl. in aqueous dispersion): Other	18%
'39052100	Plastic raw materials	Vinyl acetate copolymers, in aqueous dispersion	18%
'39052900	Plastic raw materials	Vinyl acetate copolymers, in primary forms (excl. in aqueous dispersion)	18%
'39053000	Plastic raw materials	Poly"vinyl alcohol", in primary forms, whether or not containing unhydrolyzed acetate groups	18%
'39059100	Plastic raw materials	Copolymers of vinyl, in primary forms (excl. vinyl chloride-vinyl acetate copolymers and other vinyl chloride copolymers, and vinyl acetate copolymers)	18%
'39059910	Plastic raw materials	Polymers of vinyl esters and other vinyl polymers, in primary forms (excl. those of vinyl chloride or other halogenated olefins, poly"vinyl acetate", vinyl acetate copolymers and poly"vinyl alcohol", whether or not containing unhydrolyzed acetate groups): Poly (vinyl pyrrolidone)	18%
'39059990	Plastic raw materials	Polymers of vinyl esters and other vinyl polymers, in primary forms (excl. those of vinyl chloride or other halogenated olefins, poly"vinyl acetate", vinyl acetate copolymers and poly"vinyl alcohol", whether or not containing unhydrolyzed acetate groups): Other	18%
'39061010	Plastic raw materials	Poly"methyl methacrylate", in primary forms: Binders for pigments or inks	18%
'39061090	Plastic raw materials	Poly"methyl methacrylate", in primary forms: Other	18%
'39069010	Plastic raw materials	Acrylic polymers, in primary forms (excl. poly"methyl methacrylate"): Acrylic resins	18%
'39069020	Plastic raw materials	Acrylic polymers, in primary forms (excl. poly"methyl methacrylate"): Polyacrylate moulding powder	18%
'39069030	Plastic raw materials	Acrylic polymers, in primary forms (excl. poly"methyl methacrylate"): Copolymers of acrylonitrile	18%
'39069040	Plastic raw materials	Poly (acrylic acid)	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39069050	Plastic raw materials	Polyacrylonitrile (PAN)	18%
'39069060	Plastic raw materials	Copolymers of acrylonitrile	18%
'39069070	Plastic raw materials	Sodium polyacrylate	18%
'39069090	Plastic raw materials	Acrylic polymers, in primary forms (excl. poly"methyl methacrylate"): Other	18%
'39071000	Plastic raw materials	Polyacetals, in primary forms	18%
'39072010	Plastic raw materials	Polyethers, in primary forms (excl. polyacetals): Poly (ether alcohols)	18%
'39072090	Plastic raw materials	Polyethers, in primary forms (excl. polyacetals): Other	18%
'39072100	Plastic raw materials	Bis (polyoxyethylene) methylphosphonate	18%
'39072910	Plastic raw materials	Other Poly(ether alcohols)	18%
'39072990	Plastic raw materials	Other polyethers n.e.s	18%
'39073010	Plastic raw materials	Epoxide resins, in primary forms: Epoxy resins	18%
'39073090	Plastic raw materials	Epoxide resins, in primary forms: Other	18%
'39074000	Plastic raw materials	Polycarbonates, in primary forms	18%
'39075000	Plastic raw materials	Alkyd resins, in primary forms	18%
'39076010	Plastic raw materials	Poly"ethylene terephthalate", in primary forms: Having an intrinsic viscosity of not less	18%
'39076020	Plastic raw materials	Poly"ethylene terephthalate", in primary forms: Having an intrinsic viscosity of not less than	18%
'39076090	Plastic raw materials	Poly"ethylene terephthalate", in primary forms: Other (including clean , clourless grades)	18%
'39076100	Plastic raw materials	Poly(Ethylene Terephthalate): Having A Viscosity Number Of 78 MI/G Or Higher	18%
'39076110	Plastic raw materials	PET flake (chip)	18%
'39076190	Plastic raw materials	Other primary form	18%
'39076910	Plastic raw materials	Poly(Ethylene Terephthalate): Having A Viscosity Number Less Than 78 MI/G But Not Less Than 72 MI/G	18%
'39076920	Plastic raw materials	Poly(Ethylene Terephthalate): Having A Viscosity Number Less Than 72 MI/G But Not Less Than 64 MI/G	18%
'39076930	Plastic raw materials	PET flake (chip)	18%
'39076990	Plastic raw materials	Other primary form	18%
'39077000	Plastic raw materials	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms: poly (lactic acid)	18%
'39079110	Plastic raw materials	Unsaturated polyallyl esters and other polyesters, in primary forms (excl.	18%

HS Code	Product Panel	Description	Revised GST Rate*
		polycarbonates, alkyd resins and poly"ethylene terephthalate"): Maleic resins	
'39079120	Plastic raw materials	Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Polyester or contract resins	18%
'39079130	Plastic raw materials	Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Fumeric resins	18%
'39079140	Plastic raw materials	Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Diallylphthalate resins	18%
'39079150	Plastic raw materials	Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Poly (butylene terephthalate)	18%
'39079190	Plastic raw materials	Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Other	18%
'39079900	Plastic raw materials	Other	18%
'39079910	Plastic raw materials	Saturated polyesters in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Diallyl phthalate resins	18%
'39079920	Plastic raw materials	Saturated polyesters in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Poly (butylene terephthalate)	18%
'39079990	Plastic raw materials	Saturated polyesters in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Other	18%
'39081010	Plastic raw materials	Polyamides-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms: Nylon moulding powder	18%
'39081011	Plastic raw materials	Polyamide -6 (Nylon-6):Flake (chip)	18%
'39081019	Plastic raw materials	Polyamide -6 (Nylon-6):Other primary form	18%
'39081021	Plastic raw materials	Polyamide -11 (Nylon-11):Flake (chip)	18%
'39081029	Plastic raw materials	Polyamide -11 (Nylon-11):Other primary form	18%
'39081031	Plastic raw materials	Polyamide -12 (Nylon-12):Flake (chip)	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39081039	Plastic raw materials	Polyamide -12 (Nylon-12):Other primary form	18%
'39081041	Plastic raw materials	Polyamide -6,6 (Nylon-6,6):Flake (chip)	18%
'39081049	Plastic raw materials	Polyamide -6,6 (Nylon-6,6):Other primary form	18%
'39081051	Plastic raw materials	Polyamide -6,9 (Nylon-6,9):Flake (chip)	18%
'39081059	Plastic raw materials	Polyamide -6,9 (Nylon-6,9):Other primary form	18%
'39081061	Plastic raw materials	Polyamide -6,10 (Nylon-6,10):Flake (chip)	18%
'39081069	Plastic raw materials	Polyamide -6,10 (Nylon-6,10):Other primary form	18%
'39081071	Plastic raw materials	Polyamide -6,12 (Nylon-6,12):Flake (chip)	18%
'39081079	Plastic raw materials	Polyamide -6,12 (Nylon-6,12):Other primary form	18%
'39081090	Plastic raw materials	Polyamides-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms: Other	18%
'39089000	Plastic raw materials	Other	18%
'39089010	Plastic raw materials	Polyamides, in primary forms (excl. polyamides-6, -11, -12, -6,6, -6,9, -6,10 and -6,12): Nylon moulding powder	18%
'39089020	Plastic raw materials	Polyamides, in primary forms (excl. polyamides-6, -11, -12, -6,6, -6,9, -6,10 and -6,12): Nylon in other primary forms	18%
'39089090	Plastic raw materials	Polyamides, in primary forms (excl. polyamides-6, -11, -12, -6,6, -6,9, -6,10 and -6,12): Other	18%
'39091010	Plastic raw materials	Urea resins and thiourea resins, in primary forms: Urea formaldehyde resins	18%
'39091090	Plastic raw materials	Urea resins and thiourea resins, in primary forms: Other	18%
'39092010	Plastic raw materials	Melamine resins, in primary forms: Melamine formaldehyde resins	18%
'39092090	Plastic raw materials	Melamine resins, in primary forms: Other	18%
'39093010	Plastic raw materials	Amino-resins, in primary forms (excl. urea resins, thiourea resins and melamine resins): Poly (phenylene oxide)	18%
'39093090	Plastic raw materials	Amino-resins, in primary forms (excl. urea resins, thiourea resins and melamine resins): Other	18%
'39093100	Plastic raw materials	Poly(Methylene Phenyl Isocyanate) (Crude Mdi, Polymeric Mdi)	18%
'39093910	Plastic raw materials	Poly(Phenylene Oxide)	18%
'39093990	Plastic raw materials	Other	18%
'39094010	Plastic raw materials	Phenolic resins, in primary forms: Cresol formaldehyde oxide	18%
'39094020	Plastic raw materials	Phenolic resins, in primary forms: Phenol formaldehyde resins	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39094030	Plastic raw materials	Phenolic resins, in primary forms: Alkyl phenol formaldehyde resins	18%
'39094040	Plastic raw materials	Phenolic resins, in primary forms: Ketonic resins	18%
'39094050	Plastic raw materials	Phenolic resins, in primary forms: Phenoxi resins	18%
'39094060	Plastic raw materials	Phenolic resins, in primary forms: Terpene phenolic resins	18%
'39094090	Plastic raw materials	Phenolic resins, in primary forms: Other	18%
'39095000	Plastic raw materials	Polyurethanes, in primary forms	18%
'39100010	Plastic raw materials	Silicones in primary forms: Silicone resins	18%
'39100020	Plastic raw materials	Silicones in primary forms: Silicone oil	18%
'39100090	Plastic raw materials	Silicones in primary forms: Other	18%
'39111010	Plastic raw materials	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms: Coumarone indene resins	18%
'39111090	Plastic raw materials	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms: Other	18%
'39112000	Plastic raw materials	Poly (1,3-phenylene methylphosphonate)	18%
'39119010	Plastic raw materials	Polysulphides, polysulphones and other polymers and prepolymers produced by chemical synthesis, n.e.s., in primary forms: Polysulphones	18%
'39119090	Plastic raw materials	Polysulphides, polysulphones and other polymers and prepolymers produced by chemical synthesis, n.e.s., in primary forms: Other	18%
'39121110	Plastic raw materials	Non-plasticized cellulose acetates, in primary forms: Cellulose acetate flakes	18%
'39121120	Plastic raw materials	Non-plasticized cellulose acetates, in primary forms: Cellulose acetate moulding powder	18%
'39121130	Plastic raw materials	Non-plasticized cellulose acetates, in primary forms: Cellulose acetobutyrate moulding powder	18%
'39121140	Plastic raw materials	Non-plasticized cellulose acetates, in primary forms: Cellulose nitrate , dynamic grade	18%
'39121190	Plastic raw materials	Non-plasticized cellulose acetates, in primary forms: Other	18%
'39121210	Plastic raw materials	Plasticized cellulose acetates, in primary forms: Cellulose acetate flakes	18%
'39121220	Plastic raw materials	Plasticized cellulose acetates, in primary forms: Cellulose acetate moulding powder	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39121230	Plastic raw materials	Plasticized cellulose acetates, in primary forms: Cellulose acetobutyrate moulding powder	18%
'39121290	Plastic raw materials	Plasticized cellulose acetates, in primary forms: Other	18%
'39122011	Plastic raw materials	Cellulose nitrates, incl. collodions, in primary forms: Moulding powders	18%
'39122019	Plastic raw materials	Cellulose nitrates, incl. collodions, in primary forms: Other	18%
'39122021	Plastic raw materials	Cellulose nitrates, incl. collodions, in primary forms: Moulding powders	18%
'39122029	Plastic raw materials	Cellulose nitrates, incl. collodions, in primary forms: Other	18%
'39123100	Plastic raw materials	Carboxymethylcellulose and its salts, in primary forms	18%
'39123911	Plastic raw materials	Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Ethylcellulose	18%
'39123912	Plastic raw materials	Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Methylcellulose	18%
'39123919	Plastic raw materials	Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Other cellulose ethers	18%
'39123921	Plastic raw materials	Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Ethyl cellulose	18%
'39123922	Plastic raw materials	Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Methyl cellulose	18%
'39123929	Plastic raw materials	Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Other cellulose ether	18%
'39129010	Plastic raw materials	Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates and cellulose ethers): Cellulose propionate and aceto propionate ,	18%
'39129020	Plastic raw materials	Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates and cellulose ethers): Viscose sponge	18%
'39129090	Plastic raw materials	Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates and cellulose ethers): Other	18%
'39131010	Plastic raw materials	Alginate acid, its salts and esters, in primary forms: Sodium alginate	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39131090	Plastic raw materials	Alginic acid, its salts and esters, in primary forms: Other	18%
'39139011	Plastic raw materials	Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters): Chlorinated rubber	18%
'39139019	Plastic raw materials	Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters): Other	18%
'39139020	Plastic raw materials	Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters): Hardened proteins (such as hardened casein ,	18%
'39139030	Plastic raw materials	Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters): Dextran	18%
'39139090	Plastic raw materials	Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters): Other	18%
39140010	Plastic raw materials	Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms: Ion exchangers of the condensation ,	18%
'39140020	Plastic raw materials	Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms: Ion exchangers of polymerisation or	18%
'39140090	Plastic raw materials	Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms: Other	18%
'39151000	Miscellaneous products and items nes	Waste, parings and scrap, of polymers of ethylene	18%
'39152000	Miscellaneous products and items nes	Waste, parings and scrap, of polymers of styrene	18%
'39153010	Miscellaneous products and items nes	Waste, parings and scrap, of polymers of vinyl chloride: Of copolymers of vinyl chloride	18%
'39153090	Miscellaneous products and items nes	Waste, parings and scrap, of polymers of vinyl chloride: Other	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39159010	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of polypropylene	18%
'39159021	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride) : Of co-polymers of vinyl acetate	18%
'39159029	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Other	18%
'39159030	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of acrylic polymers and methlyacrylic copolymers	18%
'39159041	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of alkyds and polyesters	18%
'39159042	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of pet bottles	18%
'39159049	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of epoxide resins	18%
'39159050	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of polyamides	18%
'39159061	Miscellaneous products and items nes	Waste, parings and scrap, of plastics: of other plastics: of amino resins; phenolic resins and polyurethanes: of phenoplast	18%
'39159062	Miscellaneous products and items nes	Waste Parings Scrap Of Aminoplast	18%
'39159063	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of polyurethanes	18%
'39159071	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of regenerated cellulose	18%
'39159072	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Cellulose plastic waste such as cellulose	18%
'39159073	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride) : Cellulose plastic waste such as cellulose nitrates plasticised	18%
'39159074	Miscellaneous products and items nes	Waste, parings and scrap, of plastics: of other plastics: of cellulose and its chemical	18%

HS Code	Product Panel	Description	Revised GST Rate*
		derivatives: cellulose plastic waste such as cellulose acetate film scrap non-plasticised	
'39159075	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Cellulose plastic waste such as cellulose	18%
'39159090	Miscellaneous products and items nes	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Other	18%
'39161010	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked: Rods of polyethylene	18%
'39161020	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked: Canes	18%
'39161090	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked: Other	18%
'39162011	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of vinyl chloride, whether or not surface-worked but not further worked: Canes	18%
'39162019	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of vinyl chloride, whether or not surface-worked but not further worked: Other	18%
'39162091	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of vinyl chloride, whether or not surface-worked but not further worked: Canes	18%
'39162099	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of vinyl chloride, whether or not surface-worked but not further worked: Other	18%
'39169010	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of	18%

HS Code	Product Panel	Description	Revised GST Rate*
		polymers of ethylene and vinyl chloride): Canes	
'39169021	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of phenoplast	18%
'39169022	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of aminoplast	18%
'39169023	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of alkyds and polyesters	18%
'39169024	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of polyamides	18%
'39169025	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of polyurethanes	18%
'39169026	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of epoxide resins (including waste and scrap)	18%
'39169027	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of polypropylene	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39169028	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of acrylicmethacrylic and acrylomethacrylic	18%
'39169031	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of polymerisation and copolymerisation products of polystyrene	18%
'39169032	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of polymethyl methacrylate	18%
'39169040	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of regenerated cellulose	18%
'39169050	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of cellulose nitrate and celluloid , whether or not plasticized	18%
'39169060	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of vulcanized fibre	18%
'39169070	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of cellulose acetate and acetate butyrate ,	18%
'39169080	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of	18%

HS Code	Product Panel	Description	Revised GST Rate*
		polymers of ethylene and vinyl chloride): Of vinyl plastic	
'39169090	Cordage, fishnets & monofilaments	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of other polymerisation and copolymerisation products	18%
'39171010	Plastic pipes & fittings	Artificial guts "sausage casings" of hardened protein or cellulose materials: Of hardened protein	18%
'39171020	Plastic pipes & fittings	Artificial guts "sausage casings" of hardened protein or cellulose materials: Of cellulosic materials	18%
'39172110	Plastic pipes & fittings	Rigid tubes, pipes and hoses, and fittings therefor, of polymers of ethylene: Tubes of polyethylene	18%
'39172190	Plastic pipes & fittings	Rigid tubes, pipes and hoses, and fittings therefor, of polymers of ethylene: Other	18%
'39172200	Plastic pipes & fittings	Rigid tubes, pipes and hoses of polymers of propylene, whether or not with fittings, seals or connectors	18%
'39172310	Plastic pipes & fittings	Rigid tubes, pipes and hoses, and fittings therefor, of polymers of vinyl chloride: Seamless tubes	18%
'39172390	Plastic pipes & fittings	Rigid tubes, pipes and hoses, and fittings therefor, of polymers of vinyl chloride: Other	18%
'39172910	Plastic pipes & fittings	Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Seamless tubes of copolymers of vinyl acetate and vinyl chloride	18%
'39172920	Plastic pipes & fittings	Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Seamless tubes of polymers and copolymers of polystyrene	18%
'39172930	Plastic pipes & fittings	Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Tubes of cellulose nitrate and celluloid , whether or not plasticised	18%
'39172940	Plastic pipes & fittings	Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride):	18%

HS Code	Product Panel	Description	Revised GST Rate*
		Tubes of cellulose acetate or acetate butyrate	
'39172950	Plastic pipes & fittings	Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Tubes of vinyl plastics	18%
'39172990	Plastic pipes & fittings	Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Other	18%
'39173100	Plastic pipes & fittings	Flexible tubes, pipes and hoses, and fittings therefor, of plastics, burst pressure $\geq 27,6$ MPa	18%
'39173210	Plastic pipes & fittings	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings: Of condensation or rearrangement	18%
'39173220	Plastic pipes & fittings	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings: Of addition polymerisation products	18%
'39173290	Plastic pipes & fittings	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings: Other	18%
'39173300	Plastic pipes & fittings	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, with fittings, seals or connectors	18%
'39173910	Plastic pipes & fittings	Flexible tubes, pipes and hoses, and fittings therefor, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of $\geq 27,6$ MPa): Of condensation or rearrangement	18%
'39173920	Plastic pipes & fittings	Flexible tubes, pipes and hoses, and fittings therefor, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of $\geq 27,6$ MPa): Of addition polymerisation products	18%
'39173990	Plastic pipes & fittings	Flexible tubes, pipes and hoses, and fittings therefor, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of $\geq 27,6$ MPa): Other	18%
'39174000	Plastic pipes & fittings	Fittings, e.g. joints, elbows, flanges, of plastics, for tubes, pipes and hoses	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39181010	Floorcoverings, leathercloth & laminates	Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings "in rolls with a width of $\geq$ 45 cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated", of polymers of vinyl chloride: Wall or ceiling coverings combined with	18%
'39181090	Floorcoverings, leathercloth & laminates	Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings "in rolls with a width of $\geq$ 45 cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated", of polymers of vinyl chloride: Other	18%
'39189010	Floorcoverings, leathercloth & laminates	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of $\geq$ 45 cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl. coverings of polymers of vinyl chloride): Floor coverings of linoxyne	18%
'39189020	Floorcoverings, leathercloth & laminates	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of $\geq$ 45 cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl. coverings of polymers of vinyl chloride): Wall or ceiling coverings combined with	18%
'39189090	Floorcoverings, leathercloth & laminates	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of $\geq$ 45 cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl.	18%

HS Code	Product Panel	Description	Revised GST Rate*
		coverings of polymers of vinyl chloride): Other	
'39191000	Plastic films and sheets	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls <= 20 cm wide	18%
'39199010	Plastic films and sheets	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excl. floor, wall and ceiling coverings of heading 3918): Plastic stickers , whether or not printed ,	18%
'39199020	Plastic films and sheets	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excl. floor, wall and ceiling coverings of heading 3918): Cellulose adhesive tape	18%
'39199090	Plastic films and sheets	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excl. floor, wall and ceiling coverings of heading 3918): Other	18%
'39201011	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39201012	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39201013	Plastic films and sheets	Geomembrane, conforming to IS 16352	18%
'39201019	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive	18%

HS Code	Product Panel	Description	Revised GST Rate*
		products, and floor, wall and ceiling coverings of heading 3918): Other	
'39201091	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39201092	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39201099	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39202010	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39202020	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39202090	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39203010	Plastic films and sheets	Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39203020	Plastic films and sheets	Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39203090	Plastic films and sheets	Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39204300	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight >= 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39204900	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight < 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	18%
'39205111	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39205112	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39205119	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39205191	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39205192	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39205199	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39205911	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39205912	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39205919	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39205991	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39205992	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39205999	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39206110	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39206120	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and	18%

HS Code	Product Panel	Description	Revised GST Rate*
		ceiling coverings of heading 3918): Flexible , plain	
'39206190	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39206210	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39206220	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39206290	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39206310	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39206320	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39206390	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39206911	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Rigid , plain	18%
'39206912	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive	18%

HS Code	Product Panel	Description	Revised GST Rate*
		products, and floor, wall and ceiling coverings in heading 3918): Flexible , plain	
'39206919	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Other	18%
'39206921	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Rigid , plain	18%
'39206922	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Flexible , plain	18%
'39206929	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Other	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39206931	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Rigid , plain	18%
'39206932	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Flexible , plain	18%
'39206939	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Other	18%
'39206991	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Rigid , plain	18%
'39206992	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive	18%

HS Code	Product Panel	Description	Revised GST Rate*
		products, and floor, wall and ceiling coverings in heading 3918): Flexible , plain	
'39206999	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Other	18%
'39207111	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Film	18%
'39207119	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39207121	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Plain	18%
'39207129	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or	18%

HS Code	Product Panel	Description	Revised GST Rate*
		rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	
'39207191	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid, plain	18%
'39207192	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible, plain	18%
'39207199	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39207311	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39207312	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and	18%

HS Code	Product Panel	Description	Revised GST Rate*
		ceiling coverings of heading 3918): Flexible , plain	
'39207319	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39207321	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39207322	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918) : Flexible, plain	18%
'39207329	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39207391	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39207392	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918) : Flexible, plain	18%
'39207399	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other	18%
'39207911	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39207912	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918) : Flexible, plain	18%
'39207919	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39207991	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39207992	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39207999	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39209110	Plastic films and sheets	Of poly (vinyl butyral): Rigid, plain	18%
'39209111	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39209112	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39209119	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing,	18%

HS Code	Product Panel	Description	Revised GST Rate*
		unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	
'39209120	Plastic films and sheets	Of poly (vinyl butyral): Flexible, plain	18%
'39209190	Plastic films and sheets	Of poly (vinyl butyral): Other	18%
'39209211	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39209212	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39209219	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39209291	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39209292	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39209299	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39209310	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular amino-resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39209320	Plastic films and sheets	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials: other: of amino-resins: other: flexible, plain	18%
'39209390	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular amino-resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39209410	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39209420	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39209490	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39209911	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39209912	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39209919	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39209921	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39209922	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39209929	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39209931	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39209932	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39209939	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39209941	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39209942	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39209949	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39209951	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	18%
'39209952	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39209959	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39209960	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Clicking boards for leather machinery	18%
'39209991	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl.	18%

HS Code	Product Panel	Description	Revised GST Rate*
		self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain	
'39209992	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain	18%
'39209999	Plastic films and sheets	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39211100	Plastic films and sheets	Plates, sheets, film, foil and strip, of cellular polymers of styrene, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	18%
'39211200	Plastic films and sheets	Plates, sheets, film, foil and strip, of cellular polymers of vinyl chloride, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	18%
'39211310	Plastic films and sheets	Plates, sheets, film, foil and strip, of cellular polyurethanes, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible	18%
'39211390	Plastic films and sheets	Plates, sheets, film, foil and strip, of cellular polyurethanes, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39211400	Plastic films and sheets	Plates, sheets, film, foil and strip, of regenerated cellular cellulose, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive	18%

HS Code	Product Panel	Description	Revised GST Rate*
		products, floor, wall and ceiling coverings of heading 3918)	
'39211900	Plastic films and sheets	Plates, sheets, film, foil and strip, of cellular plastic, unworked or merely surface-worked or merely cut into squares or rectangles (excl.those of polymers of styrene, vinyl chloride, polyurethanes and regenerated cellulose, self-adhesive products, floor, wall and ceiling coverings of heading 3918)	18%
'39219010	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Thermocol	18%
'39219021	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , lacquered	18%
'39219022	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , lacquered	18%
'39219023	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , metallised	18%
'39219024	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall	18%

HS Code	Product Panel	Description	Revised GST Rate*
		and ceiling coverings of heading 3918): Flexible , metallised	
'39219025	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , laminated	18%
'39219026	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , laminated	18%
'39219029	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39219031	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , lacquered	18%
'39219032	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , lacquered	18%
'39219033	Plastic films and sheets	Other plates, sheets, film, foil and strip, of plastics: cellular: other: of regenerated cellulose: rigid, metallised	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39219034	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , metallised	18%
'39219035	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , laminated	18%
'39219036	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , laminated	18%
'39219039	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39219091	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , lacquered	18%
'39219092	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , lacquered	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39219093	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , metallised	18%
'39219094	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , metallised	18%
'39219095	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , laminated	18%
'39219096	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , laminated	18%
'39219099	Plastic films and sheets	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other	18%
'39221000	Consumer & houseware products	Baths, shower-baths, sinks and wash-basins, of plastics	18%
'39222000	Consumer & houseware products	Lavatory seats and covers, of plastics	18%
'39229000	Consumer & houseware products	Bidets, lavatory pans, flushing cisterns and similar sanitary ware, of plastics (excl. baths, shower-baths, sinks, wash-basins, lavatory seats and covers)	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39231010	Packaging items - flexible, rigid	Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics: Plastic containers for audio or video	18%
'39231020	Packaging items - flexible, rigid	Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics: Watch box, jewellery box and similar	18%
'39231030	Packaging items - flexible, rigid	Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics: Insulated ware	18%
'39231040	Packaging items - flexible, rigid	Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics: Packing for accommodating connectors	18%
'39231090	Packaging items - flexible, rigid	Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics: Other	18%
'39232100	Packaging items - flexible, rigid	Sacks and bags, incl. cones, of polymers of ethylene	18%
'39232910	Packaging items - flexible, rigid	Sacks and bags, incl. cones, of plastics (excl. those of polymers of ethylene): Of poly (vinyl chloride)	18%
'39232990	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Sacks and bags, incl. cones, of plastics (excl. those of polymers of ethylene): Other	18%
'39233010	Packaging items - flexible, rigid	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics: Insulated ware	18%
'39233090	Packaging items - flexible, rigid	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics: Other	18%
'39234000	Packaging items - flexible, rigid	Spools, cops, bobbins and similar supports, of plastics	18%
'39235010	Packaging items - flexible, rigid	Stoppers, lids, caps and other closures, of plastics: Caps and closures for bottles	18%
'39235090	Packaging items - flexible, rigid	Stoppers, lids, caps and other closures, of plastics: Other	18%
'39239010	Packaging items - flexible, rigid	Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; sppols, spindles, bobbins and similar supports; stoppers, lids, caps and other closures): Insulated ware	18%
'39239020	Packaging items - flexible, rigid	Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar	18%

HS Code	Product Panel	Description	Revised GST Rate*
		articles; spools, spindles, bobbins and similar supports; stoppers, lids, caps and other closures): Aseptic bags	
'39239090	Packaging items - flexible, rigid	Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; spools, spindles, bobbins and similar supports; stoppers, lids, caps and other closures): Other	18%
'39241010	Consumer & houseware products	Tableware and kitchenware, of plastics: Insulated ware	18%
'39241090	Consumer & houseware products	Tableware and kitchenware, of plastics: Other	18%
'39249010	Consumer & houseware products	Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware): Toilet articles	18%
'39249020	Consumer & houseware products	Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware): Insulated ware	18%
'39249090	Consumer & houseware products	Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware): Other	18%
'39251000	FRP & Composites	Reservoirs, tanks, vats and similar containers, of plastics, with a capacity of > 300 l	18%
'39252000	Consumer & houseware products	Doors, windows and their frames and thresholds for doors, of plastics	18%
'39253000	Consumer & houseware products	Shutters, blinds, incl. Venetian blinds, and similar articles and parts thereof, of plastics (excl. fittings and similar articles)	18%
'39259010	Consumer & houseware products	Building elements for the manufacture of floors, walls, partition walls, ceilings, roofs, etc., of plastic; gutters and accessories of plastic; railings, fences and similar barriers, of plastic; large shelves, for assembly and permanent installation in shops, workshops, etc., of plastic; architectural ornaments, e.g. friezes, of plastic; fittings and similar products for permanent mounting on buildings, of plastic: Of polyurethane	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39259090	Consumer & houseware products	Building elements for the manufacture of floors, walls, partition walls, ceilings, roofs, etc., of plastic; gutters and accessories of plastic; railings, fences and similar barriers, of plastic; large shelves, for assembly and permanent installation in shops, workshops, etc., of plastic; architectural ornaments, e.g. friezes, of plastic; fittings and similar products for permanent mounting on buildings, of plastic: Other	18%
39261011	Writing instruments & stationery	Office or school supplies, of plastics, n.e.s.: Of polyurethane foam	18%
'39261019	Writing instruments & stationery	Office or school supplies, of plastics, n.e.s.: Other	18%
'39261091	Writing instruments & stationery	Office or school supplies, of plastics, n.e.s.: Of polyurethane foam	18%
'39261099	Writing instruments & stationery	Office or school supplies, of plastics, n.e.s.: Other	18%
'39262011	Consumer & houseware products	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Disposable	18%
'39262019	Consumer & houseware products	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Non disposable	18%
'39262021	Consumer & houseware products	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Of polyurethane foam	18%
'39262029	Consumer & houseware products	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Other	18%
'39262031	Consumer & houseware products	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Of polyurethane foam	18%
'39262039	Consumer & houseware products	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Other	18%
'39262041	Consumer & houseware products	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Of polyurethane foam	18%
'39262049	Consumer & houseware products	Articles of apparel and clothing accessories produced by the stitching or sticking	18%

HS Code	Product Panel	Description	Revised GST Rate*
		together of plastic sheeting, incl. gloves, mittens and mitts: Other	
'39262091	Consumer & houseware products	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Of polyurethane foam	18%
'39262099	Consumer & houseware products	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Other	18%
'39263010	Consumer & houseware products	Fittings for furniture, coachwork and the like, of plastics (excl. building components for permanent mounting on parts of buildings): Of polyurethane foam	18%
'39263090	Consumer & houseware products	Fittings for furniture, coachwork and the like, of plastics (excl. building components for permanent mounting on parts of buildings): Other	18%
'39264011	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Of polyurethane foam	18%
'39264019	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Other	18%
'39264021	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Of polyurethane foam	18%
'39264029	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Other	18%
'39264031	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Of polyurethane foam	18%
'39264039	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Other	18%
'39264041	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Of polyurethane foam	18%
'39264049	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Other	18%
'39264051	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Of polyurethane foam	18%
'39264059	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Other	18%
'39264060	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Sequine	18%
'39264091	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Of polyurethane foam	18%
'39264099	Consumer & houseware products	Statuettes and other ornamental articles, of plastics: Other	18%
'39269010	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: PVC belt conveyor	18%

HS Code	Product Panel	Description	Revised GST Rate*
'39269021	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam	18%
'39269029	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other	18%
'39269031	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam	18%
'39269039	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other	18%
'39269041	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam	18%
'39269049	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other	18%
'39269051	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam	18%
'39269059	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other	18%
'39269061	Consumer & houseware products	Other articles of plastics and articles of other materials of headings nos 39 01 to 39 14: other: other: hangers: of polyurethane foam	18%
'39269069	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other	18%
'39269071	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam	18%
'39269079	FRP & Composites	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other	18%
'39269080	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Polypropylene articles , not elsewhere	18%
'39269091	Miscellaneous products and items nes	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam	18%
'39269099	FRP & Composites	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other	18%
42021210	Consumer & houseware products	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and	18%

HS Code	Product Panel	Description	Revised GST Rate*
		similar containers, with outer surface of plastics or textile materials: Toilet cases	
'42021220	Consumer & houseware products	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Plastic moulded suit cases	18%
'42021230	Consumer & houseware products	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Plastic moulded brief cases	18%
'42021240	Consumer & houseware products	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Satchels	18%
'42021250	Consumer & houseware products	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Other travel goods	18%
'42021260	Consumer & houseware products	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Brief cases	18%
'42021270	Consumer & houseware products	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Executive cases other than plastic moulded	18%
'42021280	Consumer & houseware products	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Vanity cases	18%
'42021290	Consumer & houseware products	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Other	18%
'42022210	Consumer & houseware products	Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of plastic sheeting or textile materials: Hand bags and shopping bags , of artificial	18%
'42022240	Consumer & houseware products	Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of plastic sheeting or textile materials: Vanity bags	18%

HS Code	Product Panel	Description	Revised GST Rate*
'42023210	Consumer & houseware products	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting or textile materials: Jewellery box	18%
'42023290	Consumer & houseware products	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting or textile materials: Other	18%
'42029200	Consumer & houseware products	Travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, shopping-bags, map-cases, tool bags, sports bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of plastic sheeting or textile materials (excl. trunks, brief-cases, school satchels and similar containers, handbags and articles carried in the pocket or handbag)	18%
48239019	Floorcoverings, leathercloth & laminates	Paper, paperboard, cellulose wadding and webs of cellulose fibres, in strips or rolls of a width ≤ 36 cm, in rectangular or square sheets, of which no side > 36 cm in the unfolded state, or cut to shape other than rectangular or square, and articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres, n.e.s.: Decorative laminates	18%
'54072010	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm: Unbleached	5%
'54072020	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm: Bleached	5%
'54072030	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm: Dyed	5%
'54072040	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm: Printed	5%
'54072090	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of $\geq$	5%

HS Code	Product Panel	Description	Revised GST Rate*
		67 decitex and with a cross sectional dimension of <= 1 mm: Other	
'56074100	Cordage, fishnets & monofilaments	Binder or baler twine, of polyethylene or polypropylene	5%
'56074900	Cordage, fishnets & monofilaments	Twine, cordage, ropes and cables of polyethylene or polypropylene, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. binder or baler twine)	5%
'56079010	Cordage, fishnets & monofilaments	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres, of jute or other textile bast fibres of heading 5303 and of sisal or other textile fibres of the genus Agave): Coir, cordage and ropes , other than of	5%
'56079020	Cordage, fishnets & monofilaments	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres, of jute or other textile bast fibres of heading 5303 and of sisal or other textile fibres of the genus Agave): Cordage, cable , ropes and twine , of cotton	5%
'56079090	Cordage, fishnets & monofilaments	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres, of jute or other textile bast fibres of heading 5303 and of sisal or other textile fibres of the genus Agave): Other	5%
'56081110	Cordage, fishnets & monofilaments	Made up knotted fishing nets of man-made textile materials (excl. landing nets): Made up fishing nets of nylon	5%
'56081190	Cordage, fishnets & monofilaments	Made up knotted fishing nets of man-made textile materials (excl. landing nets): Other	5%
'56081900	Cordage, fishnets & monofilaments	Knotted netting of twine, cordage, ropes or cables, by the piece or metre; made-up nets, of man-made textile materials (excl. made-up fishing nets, hair-nets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	5%

HS Code	Product Panel	Description	Revised GST Rate*
'59031010	Floorcoverings, leathercloth & laminates	Textile fabrics impregnated, coated, covered or laminated with poly"vinyl chloride" (excl. wall coverings of textile materials impregnated or covered with poly"vinyl chloride"; floor coverings consisting of a textile backing and a top layer or covering of poly"vinyl chloride"): Imitation leather fabrics of cotton	5%
'59031090	Floorcoverings, leathercloth & laminates	Textile fabrics impregnated, coated, covered or laminated with poly"vinyl chloride" (excl. wall coverings of textile materials impregnated or covered with poly"vinyl chloride"; floor coverings consisting of a textile backing and a top layer or covering of poly"vinyl chloride"): Other	5%
'59032010	Floorcoverings, leathercloth & laminates	Textile fabrics impregnated, coated, covered or laminated with polyurethane (excl. wall coverings of textile materials impregnated or covered with polyurethane; floor coverings consisting of a textile backing and a top layer or covering of polyurethane): Imitation leather fabrics , of cotton	5%
'59032090	Floorcoverings, leathercloth & laminates	Textile fabrics impregnated, coated, covered or laminated with polyurethane (excl. wall coverings of textile materials impregnated or covered with polyurethane; floor coverings consisting of a textile backing and a top layer or covering of polyurethane): Other	5%
'59039010	Floorcoverings, leathercloth & laminates	Textile fabrics impregnated, coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wall coverings of textile materials impregnated or covered with plastic; floor coverings consisting of a textile backing and a top layer or covering of plastics): Of cotton	5%
'59039020	Floorcoverings, leathercloth & laminates	Textile fabrics impregnated, coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wall coverings of textile materials impregnated or covered with plastic; floor coverings consisting of a textile backing and a top layer or covering of plastics): Polyethylene laminated jute fabrics	5%

HS Code	Product Panel	Description	Revised GST Rate*
'59039090	Floorcoverings, leathercloth & laminates	Textile fabrics impregnated, coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wall coverings of textile materials impregnated or covered with plastic; floor coverings consisting of a textile backing and a top layer or covering of plastics): Other	5%
'59041000	Floorcoverings, leathercloth & laminates	Linoleum, whether or not cut to shape	5%
'59049010	Floorcoverings, leathercloth & laminates	Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape (excl. linoleum): Floor coverings with jute base	5%
'59049090	Floorcoverings, leathercloth & laminates	Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape (excl. linoleum): Other	5%
'63053200	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Flexible intermediate bulk containers, for the packing of goods, of synthetic or man-made textile materials	18%
'63053300	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Sacks and bags, for the packing of goods, of polyethylene or polypropylene strip or the like (excl. flexible intermediate bulk containers)	18%
'63061200	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Tarpaulins, awnings and sunblinds of synthetic fibres (excl. flat covers of light fabrics made-up as tarpaulins)	5% if value does not exceed Rs. Rs. 2500/ per piece and 18% if value exceeds Rs. 2500/ per piece

HS Code	Product Panel	Description	Revised GST Rate*
'63062200	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Tents of synthetic fibres (excl. fly sheets)	5% if value does not exceed Rs. Rs. 2500/ per piece and 18% if value exceeds Rs. 2500/ per piece
'63063000	FIBC, Woven sacks, Woven fabrics, Tarpaulin	Tarpaulins, sails for boats, sailboards or landcrafts; awnings, sunblinds, tents and camping goods: tents: sails	5% if value does not exceed Rs. Rs. 2500/ per piece and 18% if value exceeds Rs. 2500/ per piece
65061010	Consumer & houseware products	Safety headgear, whether or not lined or trimmed: Speed glass welding helmets or other helmets	18%
65061090	Consumer & houseware products	Safety headgear, whether or not lined or trimmed: Other	18%
'65069100	Consumer & houseware products	Bathing caps, hoods and other headgear, whether or not lined or trimmed, of rubber or plastics (other than safety headgear and headgear having the character of toys or festive articles)	18%
67021010	Consumer & houseware products	Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods, of plastics: Decorative plants	18%
'67021090	Consumer & houseware products	Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods, of plastics: Other	18%
'67030010	Human hair & related products	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair or other textile materials, prepared for use in making wigs or the like (excl. natural plaits	18%

HS Code	Product Panel	Description	Revised GST Rate*
		of human hair, whether or not washed and degreased, but not otherwise processed): Human hair, dressed, thinned, bleached or	
'67041100	Human hair & related products	Complete wigs of synthetic textile materials	18%
'67041910	Human hair & related products	False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials (excl. complete wigs): Hair nets	18%
'67041990	Human hair & related products	False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials (excl. complete wigs): Other	18%
'67042010	Human hair & related products	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.: Wigs	18%
'67042020	Human hair & related products	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.: Hair nets	18%
'67042090	Human hair & related products	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.: Other	18%
'67049000	Human hair & related products	Wigs, false beards, eyebrows and eyelashes, switches and the like, of animal hair or textile materials (excl. synthetic textile materials)	18%
85353010	Consumer & houseware products	Isolating switches and make-and-break switches, for a voltage > 1.000 V: Of plastic	18%
'85365020	Consumer & houseware products	Switches for a voltage <= 1.000 V (excl. relays and automatic circuit breakers): Other switches of plastic	18%
'85366110	Consumer & houseware products	Lamp-holders for a voltage <= 1.000 V: Of plastic	18%
85366910	Consumer & houseware products	Plugs and sockets for a voltage <= 1.000 V (excl. lamp-holders): Of plastic	18%
85472000	Consumer & houseware products	Insulating fittings for electrical purposes, of plastics	18%
90011000	Miscellaneous products and items nes	Optical fibres, optical fibre bundles and cables (excl. made-up of individually sheathed fibres of heading 8544)	18%
'90012000	Miscellaneous products and items nes	Sheets and plates of polarizing material	18%
'90013000	Medical items of plastics	Contact lenses	5%
'90015000	Medical items of plastics	Spectacle lenses of materials other than glass	5%

HS Code	Product Panel	Description	Revised GST Rate*
'90019010	Miscellaneous products and items nes	Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excl. such elements of glass not optically worked, contact lenses and spectacle lenses): Optical calcite crystal	18%
'90019090	Miscellaneous products and items nes	Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excl. such elements of glass not optically worked, contact lenses and spectacle lenses): Other	18%
90021100	Miscellaneous products and items nes	Objective lenses for cameras, projectors or photographic enlargers or reducers	18%
'90021900	Miscellaneous products and items nes	Objective lenses (excl. for cameras, projectors or photographic enlargers or reducers)	18%
'90022000	Miscellaneous products and items nes	Filters, optical, being parts of or fittings for instruments, apparatus and appliances, framed or mounted	18%
'90029000	Miscellaneous products and items nes	Lenses, prisms, mirrors and other optical elements, mounted, of any material, being parts of or fittings for instruments or apparatus (excl. objective lenses for cameras, projectors or photographic enlargers or reducers, such elements of glass not optically worked, and filters)	18%
90031100	Consumer & houseware products	Frames and mountings for spectacles, goggles or the like, of plastics	5%
'90039000	Consumer & houseware products	Parts of frames and mountings for spectacles, goggles or the like, n.e.s.	5%
'90041000	Consumer & houseware products	Sunglasses	5%
'90049010	Consumer & houseware products	Spectacles, goggles and the like, corrective, protective or other (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles): Passive night vision goggles	5%
'90049020	Consumer & houseware products	Spectacles, goggles and the like, corrective, protective or other (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles): Prismatic eyeglasses for reading	5%
'90049090	Medical items of plastics	Spectacles, goggles and the like, corrective, protective or other (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles): Other	5%

HS Code	Product Panel	Description	Revised GST Rate*
'90183100	Medical items of plastics	Syringes, with or without needles, used in medical, surgical, dental or veterinary sciences	5%
'90183910	Medical items of plastics	Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures): Catheters (for urine, stool)	5%
'90183920	Medical items of plastics	Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures): Cardiac catheters	5%
'90183930	Medical items of plastics	Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures): Cannulae	5%
'90189032	Medical items of plastics	Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.: Blood tranfusion apparatus	5%
'94037000	Consumer & houseware products	Furniture of plastic (excl. medical, dental, surgical or veterinary, and seats)	18%
'94059200	Consumer & houseware products	Parts of lamps and lighting fittings, illuminated signs and name-plates and the like, of plastics, n.e.s.	18%
95030030	Consumer & houseware products	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds: tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds: of plastics	5%
96032100	Consumer & houseware products	Tooth brushes, incl. dental-plate brushes	5%
'96032900	Consumer & houseware products	Shaving brushes, hair brushes, nail brushes, eyelash brushes and other brushes for use on the person (excl. tooth brushes)	18%
'96039000	Consumer & houseware products	Mops and leather dusters; prepared knots and tufts for broom or brush making; squeegees of rubber or other flexible materials; brooms and brushes, n.e.s.	18%
96062100	Consumer & houseware products	Buttons of plastics, not covered with textile material (excl. press-fasteners, snap-fasteners, press-studs and cuff links)	18%

HS Code	Product Panel	Description	Revised GST Rate*
'96071910	Consumer & houseware products	Slide fasteners (excl. fitted with chain scoops of base metal): Zip fasteners	5%
'96081011	Writing instruments & stationery	Ball-point pens (detailed label not available)	18%
'96081012	Writing instruments & stationery	Ball-point pens (detailed label not available)	18%
'96081019	Writing instruments & stationery	Ball-point pens (detailed label not available)	18%
'96081091	Writing instruments & stationery	Ball-point pens (detailed label not available)	18%
'96081092	Writing instruments & stationery	Ball-point pens (detailed label not available)	18%
'96081099	Writing instruments & stationery	Ball-point pens (detailed label not available)	18%
96082000	Writing instruments & stationery	Felt-tipped and other porous-tipped pens and markers	18%
'96083011	Writing instruments & stationery	Fountain pens, stylograph pens and other pens (detailed label not available)	18%
'96083012	Writing instruments & stationery	Fountain pens, stylograph pens and other pens (detailed label not available)	18%
'96083019	Writing instruments & stationery	Fountain pens, stylograph pens and other pens (detailed label not available)	18%
'96083021	Writing instruments & stationery	High Value Pens (Us \$ 100 And Above C.I.F. Per Unit)	18%
'96083022	Writing instruments & stationery	With Body Or Cap Of Precious Metal Or Rolled Precious Metal	18%
'96083029	Writing instruments & stationery	Other	18%
'96083091	Writing instruments & stationery	Fountain pens, stylograph pens and other pens (detailed label not available)	18%
96083092	Writing instruments & stationery	Fountain pens, stylograph pens and other pens (detailed label not available)	18%
'96083099	Writing instruments & stationery	Fountain pens, stylograph pens and other pens (detailed label not available)	18%
'96084000	Writing instruments & stationery	Propelling or sliding pencils	0%
'96085000	Writing instruments & stationery	Sets of articles from two or more of the following: ball-point pens, felt or fibre-tipped pens and markers, fountain pens and propelling pencils	18%
'96086010	Writing instruments & stationery	Refills for ball-point pens, comprising the ball-point and ink-reservoir: With liquid ink (for rolling ball pen)	18%
'96086090	Writing instruments & stationery	Refills for ball-point pens, comprising the ball-point and ink-reservoir: Other	18%
'96089110	Writing instruments & stationery	Pen nibs and nib points: Nib points for pen	18%

HS Code	Product Panel	Description	Revised GST Rate*
'96089120	Writing instruments & stationery	Pen nibs and nib points: Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers	18%
'96089130	Writing instruments & stationery	Pen nibs and nib points: Other pen nibs	18%
'96089191	Writing instruments & stationery	Pen nibs and nib points: Of metal	18%
'96089199	Writing instruments & stationery	Pen nibs and nib points: Other	18%
'96089910	Writing instruments & stationery	Parts of ball-point pens, felt-tipped and other porous-tipped pens and markers, fountain pens and propelling pencils n.e.s, pencil-holders, pen-holders and the like, and duplicating stylos: Pen holders, pencil holders and similar holders	18%
'96089990	Writing instruments & stationery	Parts of ball-point pens, felt-tipped and other porous-tipped pens and markers, fountain pens and propelling pencils n.e.s, pencil-holders, pen-holders and the like, and duplicating stylos: Other	18%
'96151100	Consumer & houseware products	Combs, hair-slides and the like of hard rubber or plastics	5%
* Note: Rates based on Recommendation of 56th GST Council Meeting; The above rates are indicative; You may confirm the rates from the following weblinks: https://taxinformation.cbic.gov.in/view-pdf/1010436/ENG/Notifications Exempted list taken from: https://taxinformation.cbic.gov.in/view-pdf/1010437/ENG/Notifications			