

## GST Rate Schedule For Goods – As Applicable To C.B. Box Industry

### 1. Finished Goods

S.No.	Chapter	Nil	5%	12%	18%	28%	Remarks
48	48. (Paper and paper board; articles of paper pulp, of paper or paperboard)	-	-	4. Cartons, boxes and cases of corrugated paper or paper board (4819 10 10)	-	-	Corrugated Board Boxes, (Also With Fitments if billed together as a set)
48	48. (Paper and paper board; articles of paper pulp, of paper or paperboard)	-	-	1. Uncoated paper and paperboard (4808 10 00)	-	-	Corrugated Paper Board
48	48. (Paper and paper board; articles of paper pulp, of paper or paperboard)				All goods not specified elsewhere		Since Non Corrugated Boxes, Cartons (4819 20 20 & 4819 20 90); Fitments Supplied Separately & other packing containers, record sleeves etc. (4819 5010) are not mentioned specifically under 12%, they <u>should</u> fall under 18%
47	47. (Pulp of wood or of other fibrous cellulosic material; recovered (waste & scrap) paper or paperboard)			7. 4707 90 00 Recovered (waste and scrap) paper or paperboard)			Scrap & Waste

**Note:** “The Harmonized Commodity Description and Coding System, also known as the Harmonized System (HS) of tariff nomenclature is an internationally standardized system of names and numbers to classify traded products.”

At the time of generation of Invoices under the GST Regime, the dealer is required to mention the HSN Code of his commodity as below:-

Taxpayers whose turnover is above Rs. 1.5 crores but below Rs. 5 crores shall use 2 digit code (example 48) and the taxpayers whose turnover is Rs. 5 crores and above shall use 4 digit code (example 4819). Taxpayers whose turnover is below Rs. 1.5 crores are not required to mention HSN Code in their invoices. Turnover during the first year will be taken on Self Declaration basis and in the subsequent year the Turnover of the Preceding Year will be used.

# GST Rate Schedule - Goods

## 2. Input Goods/Raw Materials

S.No.	Goods	Tariff Heading	GST Rate
			%
1	PAPER & BOARD	4804-31-00	12
		4804-59-00	12
		4804-49-00	12
		4810-99-00	12
		4805-93-00	12
		4804-41-00	12
		4804-39-00	12
		4804-29-00	12
		4804-19-00	12
		4810-13-90	12
4810-32-00	12		
2	CORRUGATION POWDER GUM	3505-10-90	18
	GUM	3505-20-00	18
3	LIQUEFIED PETROLEUM GASES (LPG)	2711-19-00	18
4	PRINTING INK	3215-11-90	18
		3215-90-90	18
		3215-90-90	18
5	P.P.STRAP	3920-20-20	18
6	FEVICOL CPW GLUE	3506-99-99	18
7	BOPP TAPE	3919-90-90	18
8	STITCHING WIRE		
	IRON & STEEL	7217-90-12	18
	BRASS	7408-21-90	18
	COPPER	8305-20-20	18
9	PLASTIC TWINE	3926-10-19	18
10	PLANT & MACHINERY	8441-90-00	18
		8439-30-10	18

**Note:** In case of purchase of goods from an registered supplier, the recipient is liable for GST & required to raise invoice under reverse charge at the rates mentioned above!