

COMPARATIVE STUDY OF GST RATES FOR 20 GOODS

***Text Mark in Red indicates increase in tax rate under GST Regime.*

***Text Marked in Green indicates decrease in tax rate under GST Regime.*

| S . N O . | Tariff Heading | Product | GST Rate | GST Compensation Cess | Excise duty | VAT | Calculation (Taking Value as Rs 100) | Impact of GST |
|-----------------|----------------|--|----------|-----------------------|-------------|-------|--|--|
| 1 | 8702 | Motor vehicles for the transport of ten or more persons, including the driver | 28% | 15% | 8% | 12.5% | Pre GST - 100 + 8 (excise) + 13.5 (VAT) = 121.5 Post GST - 100 + 28 (GST rate) + 4.2 (Cess) = 132.2 | Tax increased from 21.5% to 32.2% |
| 2 | 8703 | Motor Cars 1. Small Cars (length less than 4 m ; Petrol less than 1200 cc) | 28% | 1% | 8% | 12.5% | Pre GST - 100 + 8 (excise) + 13.5 (VAT) = 121.5 | Tax increased from 21.5% to 28.028% |

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| | | 2. Small Cars (length less than 4 m; Diesel less than 1500 cc) | 28% | 3% | 8% | 12.5% | <p>Post GST - 100 + 28 (GST rate) + 0.028 (cess) = 128.028</p> <p>Pre GST - 100+ 8 (excise) + 13.5 (VAT) = 121.5</p> <p>Post GST – 100 + 28(GST Rate) + 0.84 (cess) = 128.84</p> | <p>Tax increased from 21.5% to 28.84%</p> |
| | | 3. Mid Segment Cars (engine less than 1500 cc) | 28% | 15% | 20% | 12.5% | <p>Pre GST – 100 + 20 + 15 = 135</p> <p>Post GST – 100 + 28 + 4.2 = 132.2</p> | <p>Tax decreased from 35% to 32.2%</p> |
| 3 | 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor | 28% | 3% | 8% | 12.5% | <p>Pre GST – 100 + 8 + 13.5 = 121.5</p> <p>Post GST – 100 + 28 + 0.84 = 128.84</p> | <p>Tax increased from 21.5% to 28.84%</p> |
| 4 | 8701 | Tractors | 12% | NIL | 8% | 5% | <p>Pre GST – 100 + 8 + 0.4 = 108.4</p> | <p>Tax increased from 8.4% to 12%</p> |

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| | | | | | | | Post GST – 100 + 12 = 112 | |
| 5 | Chapter 87 | Electrically operated vehicles, including two and three wheeled electric motor vehicles | 12% | NIL | 8% | 12.5% | Pre GST – 100 + 8 + 13.5 = 121.5 Post GST – 100 + 12 = 112 | Tax decreased from 21.5% to 12%. |
| 6 | 8517 | Telephones for cellular networks or for other wireless networks and parts for their manufacture. | 12% | NIL | 10% | 5% | Pre GST – 100 + 10 + 5.5 = 115.5 Post GST – 100 + 12 = 112 | Tax decreased from 15.5% to 12%. |
| 7 | 8501 | Electric motors and generators | 18% | NIL | 10% | 12.5% | Pre GST – 100 + 10 + 13.75 = 123.75 Post GST – 100 + 18 = 118 | Tax decreased from 23.75% to 18%. |
| 8 | 8506 | Primary cells and primary batteries | 28% | NIL | 10% | 12.5% | Pre GST – 100 + 10 + 13.75 = 123.75 Post GST – 100 + 28 = 128 | Tax increased from 23.75% to 28%. |
| 9 | 8419 | Solar water heater and system | 5% | NIL | 12.5% | Nil | Pre GST = 100 + 12.5 = Rs 112.5 Post GST = 100 + | Tax increased from 12.5% to 5%. |

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| | | | | | | | 5 = Rs 105 | |
| 1 1 | 7418 and 7615 | Utensils of copper and aluminium | 12% | NIL | 12.5% | 5% | Pre GST – 100 + 12.5 + 5.625 = 118.125 Post GST – 100 + 12 = 112 | Tax decreased from 18.125% to 12%. |
| 1 2 | 7218 | Stainless steel in ingots or other primary forms; semi-finished | 18% | NIL | 12.5 | 5% | Pre GST – 100 + 12.5 + 5.625 = 118.125 Post GST – 100 + 18 = 118 | Tax decreased from 18.125% to 18%. |
| 1 3 | 2202 10 10 | Aerated Water | 18% | 12% | 21% | 20% | Pre GST – 100 + 21 + 24.2 = 145.2 Post GST – 100 + 18 + 2.16 = 120.16 | Tax decreased from 45.2% to 20.16%. |
| 1 4 | 2202 10 20 | Lemonade | 12% | 12% | 21% | 5% | Pre GST – 100 + 21 + 6.05 = 136.05 Post GST – 100 + 12 + 1.44 = 113.44 | Tax decreased from 36.05% to 13.44%. |
| 1 5 | 2202 10 90 | Other Aerated waters, containing added sugar or other sweetening matter or flavoured | 28% | 12% | 21% | 10 | Pre GST – 100 + 21 + 12.1 = 133.1 Post GST – 100 + 28 + 3.36 = 131.36 | Tax decreased from 33.1% to 31.36%. |

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| 1 6 | 3306 | Tooth powder | 12% | NIL | 12.5% | 5% | Pre GST – 100 + 12.5 + 5.625 = 118.125 Post GST – 100 + 12 = 112 | Tax decreased from 18.125% to 12%. |
| 1 7 | 2501 | Salt other than common salt | 5% | NIL | NIL | 5% | Pre GST – 100 + 5 = 105 Post GST – 100 + 5 = 105 | No change |
| 1 8 | 1302 | Vegetable saps and extracts | 18% | NIL | 12.5% | 5% | Pre GST – 100 + 12.5 + 5.625 = 118.125 Post GST – 100 + 18 = 118 | Tax decreased from 18.125% to 18%. |
| 1 9 | 7019 | Glass fibers | 5% | NIL | 10% | 5% | Pre GST – 100 + 10 + 5.5 = 115.5 Post GST – 100 + 5 = 105 | Tax decreased from 15.5% to 5%. |
| 2 0 | 4801 | Newsprint, in rolls or sheets | 5% | NIL | NIL | 5% | Pre GST – 100 + 5 = 105 Post GST – 100 + 5 = 105 | No change |

Disclaimer: *The tax rate mentioned under VAT is taken under Delhi Value Added Tax Act. Bhasin Sethi & Associates assumes no responsibility of any mistakes which, despite of all precautions, may be found therein. The material contained in this document does not constitute any professional advice that may be required before acting on any matter*