

In India, there are **5 types of GST Rate Slabs:**
0%, 5%, 12%, 18% and 28%

0% GST Rate Slab (Nil Rated)

Meaning:

Goods and services under this slab **do not attract any GST**.
The main objective is to reduce the tax burden on common people.

Goods under 0% GST

- Fresh milk, curd, paneer, lassi
- Fresh fruits and vegetables
- Potatoes, onions, tomatoes
- Unbranded / loose rice, wheat, pulses
- Poha, puffed rice
- Fresh fish, fresh meat, eggs
- Seeds, raw cotton, raw jute
- Books, newspapers, journals, maps
- Religious books, earthen lamps

Services under 0% GST

- School, college and university education
- Government training services
- Medical and healthcare services
- Ambulance services
- Government bus services
- Railway travel (General class)
- Charitable and social welfare services

5% GST Rate Slab

Meaning:

This slab covers **essential goods and services used in daily life**.
It provides relief to lower and middle-income groups.

Goods under 5% GST

- Packaged rice, wheat flour, pulses
- Sugar, salt, packaged spices
- Tea leaves, selected coffee
- Edible oils (mustard, sunflower, soybean)
- Ghee and butter (selected categories)
- Life-saving medicines
- Ayurvedic and homeopathic medicines
- ORS, bandages, cotton, gauze
- Cattle feed and fish feed
- Basic soaps, toothpaste, detergent

- Cotton and handloom textiles

Services under 5% GST

- Railway travel (Sleeper class)
- Domestic air travel (Economy class)
- Non-AC restaurants and dhabas
- Take-away food services
- Budget hotels, dharamshalas, guest houses

12% GST Rate Slab

Meaning:

This slab applies to **moderately priced goods and important services**. It balances taxation between 5% and 18%.

Goods under 12% GST

- Butter, cheese, paneer
- Frozen and processed foods
- Packaged fruit juice
- Computer parts (selected items)
- Printer, scanner, keyboard, mouse
- UPS (small capacity)
- Industrial and hand tools
- Electric motors (small), pumps
- Readymade garments (above basic value)
- Curtains, carpets, uniforms
- Pressure cooker, electric iron, fans

Services under 12% GST

- Road and goods transport (selected cases)
- Medium-range hotels and lodges
- Repair and maintenance services
- Small consultancy services
- Movie tickets (low-price category)
- Exhibitions and cultural events

18% GST Rate Slab (Standard Rate)

Meaning:

This is the **standard GST rate** and applies to most goods and services.

Goods under 18% GST

- Mobile phones and accessories
- Laptops and desktop computers

- Televisions (LED/LCD)
- Refrigerators, washing machines
- Air conditioners, microwave ovens
- Mixers, kettles, geysers
- Cement, paints, sanitary ware
- Iron, steel and aluminium products
- Cosmetics and personal care items
- Branded clothing, footwear, bags
- Office furniture and stationery items

Services under 18% GST

- Telecom and internet services
- Banking and financial services
- Insurance services
- AC restaurants and hotel restaurants
- Chartered accountant services
- Legal and professional services
- Advertising and IT consultancy
- Gym, beauty parlour, cleaning services

28% GST Rate Slab (Luxury & Sin Goods)

Meaning:

This slab applies to **luxury, high-end and harmful goods**.
Its aim is to discourage unnecessary and unhealthy consumption.

Goods under 28% GST

- Luxury cars and SUVs
- High-capacity motorcycles
- Cigarettes, bidis, tobacco products
- Gutkha and pan masala
- Soft drinks and energy drinks
- Premium chocolates and ice creams
- Video game consoles
- Dishwashers and home theatres
- Luxury watches, handbags, sunglasses

 **Some goods attract GST + Compensation Cess.**

Services under 28% GST

- Casino and gambling services
- Amusement park entry
- 5-star hotels and luxury resorts
- High-tariff hotel rooms
- Premium movie tickets
- Night clubs and luxury spas

❖ Quick Exam Memory Trick

- **0% → Basic necessities**
- **5% → Daily essentials**
- **12% → Medium-range goods**
- **18% → Standard items & services**
- **28% → Luxury & sin goods**