

EXPORT PROMOTION COUNCIL FOR HANDICRAFTS

EXPORT OF HANDICRAFTS ON 167 HS CODES with GST Rate

Sl.. No.	ITC HS Code	Description	HS Codes as in GST Schedule	Description	Rates after 28th GST council meeting
1	33019031	ATTARS OF ALL KINDS IN FIXED OIL BASE	3301	ESNL OLS (CNCRTS/ABSLTS);RSNDS,EXTRTD OLOGN,CNCNTRTS IN FATS ETC;TRPNC BY-PRDCTAQUUS DSTLTS/SLTN	18
2	33074100	AGARBATTI" & OTHR ODORIFEROUS PRPNS WHICHOPERATE BY BURNING	33074100	AGARBATTI" & OTHR ODORIFEROUS PRPNS WHICHOPERATE BY BURNING	5
3	33074900	OTHER ODORIFEROUS PRPNS USD FOR DEODORIZING ROOM (EXCL AGARBATTI)	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning , agarbattis, lobhan, dhoop batti, dhoop, sambhrani]	18
4	34060010	CANDLES	3406	CANDLES, TAPERS AND THE LIKE , Handcrafted candles	12
5	39231020	WATCHBOX JEWELLERY BOX AND SIMILAR CONTAINER OF PLASTICS	3923	ARTCLS FOR THE CNVYNCE/PCKNG OF GOODS STOPRS LIDS CAPS AND OTHR CLSRs OF PLSTCS	18
6	42022910	HANDBAGS OF OTHER MATERIALS EXCLUDING WICKER WORK OR BASKET WORK	42022910	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than school satchels and bags other than of leather or composition leather, toilet cases, hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, vanity bags, handbags of other materials excluding wicker work or basket work]	12
			420229	Handbags including pouches and purses; jewellery box	12

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7	42023110	JEWELLERY BOX - SURFACE OF LEATHER	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than school satchels and bags other than of leather or composition leather, toilet cases, hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, vanity bags, handbags of other materials excluding wicker work or basket work]	12
8	42023910	JEWELLERY BOX - OTHER SURFACE OF LEATHER	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than school satchels and bags other than of leather or composition leather, toilet cases, hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, vanity bags, handbags of other materials excluding wicker work or basket work]	12
			42023910	Handbags including pouches and purses; jewellery box	12
9	44140000	WOODEN FRAMES FOR PAINTING, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	4414	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	12
10	44190010	TABLEWARE	4419	TABLEWARE AND KITCHENWARE, OF WOOD	12
11	44190020	KITCHENWARE OF WOOD	4419	TABLEWARE AND KITCHENWARE, OF WOOD	12
12	44201000	STATUTES & OTHER ORNAMENTS OF WOOD	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	12
				Wood Deities	NIL
13	44209010	WOOD MARQUETRY & INLAID WOOD	4420	MARQUETRY AND INLAID WOOD;CASKETS/CASES FOR JEWELRY/CTRLRY AND SMLR ARTCLS STATUETS AND OTHR ORNAMTS OF WOOD NT FALLNG IN CH Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	12

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14	44209090	OTHERS-WOOD MARQUETRY & INLAID WOOD; CASKETS & CASES FOR CULTRY & OTHR SIMILAR ARTICLES OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94	4420	MARQUETY AND INLAID WOOD; CASKETS/CASES FOR JEWELRY/CTLR Y AND SMLR ARTCLS STATUETS AND OTHR ORNAMTS OF WOOD NT FALLNG IN CH Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	12
15	44219060	PARTS OF DOMESTIC DECORATIVE ARTICLES USED AS TABLEWARE & KITCHENWARE	4421	OTHER ARTICLES OF WOOD	12
			4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware	18
16	46012900	COIR MATS & MATTING BOUND IN PARALLEL STAND	4601	PLNTS AND SMLR PRDCTS OF PLATNG MATRLS PLATSAND SMLR PRODCTS PLACD SIDE BY SIDE AND BOUND TOGETHER IN FORM OF SHEETS (E.G.MATS ; Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	5
17	46019900	PLNTS & SMLR PRDCTS OF PLATNG MATRLS PLATS& SMLR PRODCTS PLACD SIDE BY SIDE & BOUND TOGETHER IN FORM OF SHEETS (E.G.MATS ETC)	4601	PLNTS AND SMLR PRDCTS OF PLATNG MATRLS PLATSAND SMLR PRODCTS PLACD SIDE BY SIDE AND BOUND TOGETHER IN FORM OF SHEETS (E.G.MATS ; Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	5
18	46021100	BASKETWORK, WICKERWORK AND OTHER ARTICLES, OF BAMBOO.	4602	BASKET/WICKER WORK AND OTHR ARTICLS MADE TO SHAPE FROM PLAITNG MATERLS OR FROM GOODS OF HDNG 4601 ARTCLS OF LOOFAH ; Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	5

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19	46021200	BASKETWORK, WICKERWORK AND OTHER ARTICLES, OF RATTAN.	4602	BASKET/WICKER WORK AND OTHR ARTICLES MADE TO SHAPE FROM PLAINTNG MATERLS OR FROM GOODS OF HDNG 4601 ARTCLS OF LOOFAH : Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	5
20	46021911	PALM LEAF BASKET ETC.	4602	BASKET/WICKER WORK AND OTHR ARTICLES MADE TO SHAPE FROM PLAINTNG MATERLS OR FROM GOODS OF HDNG 4601 ARTCLS OF LOOFAH : Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	5
21	46021919	PALM LEAF ITEMS OTHER THEN BASKETS	4602	BASKET/WICKER WORK AND OTHR ARTICLES MADE TO SHAPE FROM PLAINTNG MATERLS OR FROM GOODS OF HDNG 4601 ARTCLS OF LOOFAH : Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	5
22	46021990	OTHERS - BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAINTNG MATERLS OR MADE UP FROM GOODS OF HEADING 4601; ARTICLES OF LOOFAH.	4602	BASKET/WICKER WORK AND OTHR ARTICLES MADE TO SHAPE FROM PLAINTNG MATERLS OR FROM GOODS OF HDNG 4601 ARTCLS OF LOOFAH : Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	5
23	48021010	HAND MADE PAPER	4802	UNCOTD PAPER AND PAPERBOARD FOR WRITING, PRINTING OR GRAPHIC PURPOSES, PUNCH CRD STOCK AND PUNCH TYPE PAPER OF HDNG 4801/4803 ; HAND-MADE PAPER AND P	12
24	48021020	HAND MADE PAPERBOARD	4802	UNCOTD PAPER AND PAPERBOARD FOR WRITING, PRINTING OR GRAPHIC PURPOSES, PUNCH CRD STOCK AND PUNCH TYPE PAPER OF HDNG 4801/4803 ; HAND-MADE PAPER AND P	12
25	48237030	ARTICLES MADE OF PAPER MACHE OTHER THAN ARTWARE.	4823	Paper Macie articles ; Articles made of paper mache	5

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26	48239018	PRODUCT CONSISTINGS OF SHEETS OF PAPER/ RBORD, IMPREGNGTED,COTED OR COVERED WITH PLASTICS	4823	Paper Macie articles ; Articles made of paper mache	5
27	56050020	IMITATION ZARI THREAD	5605	MTLSD YRN,W/N GMPD BEING TXTL YRN/STRP/ THELIKE OF HD 5404/5405 COMBND WTH METL IN THE FORM OF THRED,STRP/PWDR/COVRD	5
28	56050090	OTHERS	5605	MTLSD YRN,W/N GMPD BEING TXTL YRN/STRP/ THELIKE OF HD 5404/5405 COMBND WTH METL IN THE FORM OF THRED,STRP/PWDR/COVRD	12
29	58041090	TULLS AND OTHR NET FBRCS OF OTHR TXTL MATRLS	5804	TULLES AND OTHR NET FBRCS EXCL WOVRN KNITD OR CROCHTD FBRCS LACE IN THE PC IN STRPS/ IN MOTFS EXCL FBRCS OF HEDG NO.6002	12
30	58043000	HAND MADE LACE	58043000	Handmade lace	5
31	58050010	HAND WOOVEN TAPESTRIES HAND MADE OR NEDDLE WORKED BY HAND, OF COTTON - EMBRODIERY	5805	HND-WVN TAPESTRIES OF THE TYPE GOBELINS, FLNDRS ETC AND NEEDLE-WRKD TAPESTRIES (E.G. PETIT POINT CROSS STITCH),W/N MADE U: Hand-woven tapestries	5
				Hand-woven tapestries	5
32	58081090	BRAIDS, IN PCS OTHER THAN OF COTTON	580810	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, ; Hand-made braids and ornamental trimming in the piece	5
			580810	Hand-made braids and ornamental trimming in the piece	5
33	58090010	ZARI BORDERS	5809	WVN FBRCS OF MTL THRD AND MTLSD YARN OF HDG 5605 OF A KND USED IN APPAREL AS FRNSHNG FBRCS/FOR SMLR PURPOSES N.E.S./INCLU	12
34	58090090	OTHERS	5809	WVN FBRCS OF MTL THRD AND MTLSD YARN OF HDG 5605 OF A KND USED IN APPAREL AS FRNSHNG FBRCS/FOR SMLR PURPOSES N.E.S./INCLU	12
35	58101000	EMBRODIERY IN THE PIECE, IN STRIPS OR IN MOTIFS - EMBRODIERY WITHOUT VISIBLE GROUND	5810	Hand embroidered articles	5
36	58109210	EMBROIDERY BADGES, MOTIFS AND THE LIKE	5810	Hand embroidered articles	5
37	58110010	KANTHA - EMBROIDERY	5811	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY	12
38	58110020	QUILT WADDING - EMBROIDERY	5811	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY	12
39	61043100	ENSAMBLES OF WOOL OR FINE ANIMAL HAIR - CROCHETTED	6104	WOMENS OR GIRLSSUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVE	5%(GOODS OF SALE VALUE NOT EXCEEDING RS1000) & 12% IF EXCEEDS RS1000

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40	61171020	SHAWLS OF WOOL	6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING AC	5%(GOODS OF SALE VALUE NOT EXCEEDING RS1000) & 12% IF EXCEEDS RS1000
			6117	Handmade/hand embroidered shawls of sale value not exceeding Rs. 1000 per piece	5
				Handmade/hand embroidered shawls of sale value exceeding Rs. 1000 per piece	12
41	63041100	BEDSPREADS,KNITTED OR CROCHETED	6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 9404	5%(GOODS OF SALE VALUE NOT EXCEEDING RS1000) & 12% IF EXCEEDS RS1000
42	63049190	OTHER - FURNISHING ARTICLES,KNITTED/CROCHETED	6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 9404	5%(GOODS OF SALE VALUE NOT EXCEEDING RS1000) & 12% IF EXCEEDS RS1000
43	63079011	DRESS MATERIAL HANDPRINTED OF COTTON	6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS	5%(GOODS OF SALE VALUE NOT EXCEEDING RS1000) & 12% IF EXCEEDS RS1000
44	63079012	DRESS MATERIAL HANDPRINTED OF SILK	6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS	5%(GOODS OF SALE VALUE NOT EXCEEDING RS1000) & 12% IF EXCEEDS RS1000
45	63079013	DRESS MATERIAL HANDPRINTED OF MAN MADE FIBER	6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS	5%(GOODS OF SALE VALUE NOT EXCEEDING RS1000) & 12% IF EXCEEDS RS1000
46	63079019	DRESS MATERIAL HANDPRINTED OTHERS	6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS	5%(GOODS OF SALE VALUE NOT EXCEEDING RS1000) & 12% IF EXCEEDS RS1001
47	63079020	MADE UP ARTICLES OF COTTON	6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS	5%(GOODS OF SALE VALUE NOT EXCEEDING RS1000) & 12% IF EXCEEDS RS1000
48	63079090	DRESS MATERIAL HANDPRINTED OTHERS	6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS	5%(GOODS OF SALE VALUE NOT EXCEEDING RS1000) & 12% IF

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					EXCEEDS RS1000
49	64032040	KOLAPURI CHAPPALS AND SIMILAR FOOTWEAR	6403	FTWEAR WTH OTHR SOLES OF RUBR,PLSTCS, LTHR/CMPSTN LTHR AND UPPRS OF LTHR	18
50	64061010	EMBROIDERED UPPERS OF TEXTILE MATERIALS	6406	PRTS OF FTWEAR RMVBL IN SOLES,HEEL CUSHNS AND SMLR ARTCLS;GAITRS LEGGINGS AND SMLR ARTICLES, AND PRTS THEREOF	18
51	65040000	HATS & OTHR HEADGEAR PLTD/MADE BY ASSMBLNGSTRIPS OF ANY MATRLS W/N LIND/TRMMD	6504	HATS AND OTHER HEADGEAR, PLAIED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER ORNOT LINED OR TRIMMED	18
52	65050090	OTHER HEADGEAR, HATS, KNITTED / CROCHETTED MADE UP FROM LACES ETC W/N LIND/TRMMD	6505	Hats (knitted /crocheted) or made up from lace or other textile fabrics.	12
53	66020000	WALKING STICKS, SEAT STICKS, WHIPS, RIDING CROPS, AND THE LIKE	6602	WALKING-STICKS	5
54	67010010	FEATHERS DUSTERS	6701	SKNS AND OTHR PRTS OF BRDS WTH THEIR FEATHRSOR DOWN FEATHRS AND PRTS THROF DOWNSAND ARTCLS(EXCL GOODS OF 0505 AND WRKD QULLS)	12
55	67029090	ARTIFICIAL FLOWERS ETC OF OTHER MATERIALS	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	18
56	68159990	OTHERS-OTHER ARTCLS OF STONES/OTHR MINRLS	68159990	Stone art ware, stone inlay work	12
57	69111011	TABLEWARE OF BONE CHINA AND SHOFT PORCELAIN	6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	12
58	69111019	TABLEWARE OF OTHER THAN BONE CHINA & SFTPRCLN	6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	12
59	69111021	KITCHENWARE OF BON CHINA & SFT PRCLN	6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	12
60	69111029	KITCHENWARE OF OTHER THAN BON CHINA & SFT PRCLN	6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	12
61	69119010	TOILET ARTICLES OF PRCLN CHINA	6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	12
62	69119020	OTHERS -WATER FILTERS OF A CAPACITY NOT EXCEEDING 40 LTRS. OF PORCELAIN	6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	12
63	69119090	OTHER OF OTHER HSEHLD & TOLT ARTCLS OF PRCLN	6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	12

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64	69120010	CERAMIC TABLEWARE (E.G. OF IMITATION PORCELAIN/OR SEMI-PORCELAIN)	6912	CERMC TABLEWARE KITCHENWARE OTHR HOUSEHOLDARTCLS ETC OTHR THAN OF PORCELAIN OR CHINA ; Tableware and kitchenware of clay and terracotta, other clay articles	12
65	69120020	CEREMIC KITCHENWARE	6912	CERMC TABLEWARE KITCHENWARE OTHR HOUSEHOLDARTCLS ETC OTHR THAN OF PORCELAIN OR CHINA ; Tableware and kitchenware of clay and terracotta, other clay articles	12
66	69120030	TOILET ARTICLES OTHER THAN PORCELAIN /CHINA	6912	CERMC TABLEWARE KITCHENWARE OTHR HOUSEHOLDARTCLS ETC OTHR THAN OF PORCELAIN OR CHINA a, other clay articles	12
67	69120040	CLAY ARTICLS AS TABLEWARE, KITCHENWARE ETC	69120040	CLAY ARTICLS AS TABLEWARE, KITCHENWARE ETC	NIL
68	69120090	OTHERS	6912	CERMC TABLEWARE KITCHENWARE OTHR HOUSEHOLDARTCLS ETC OTHR THAN OF PORCELAIN OR CHINA	12
69	69131000	STATUETTES ETC OF PORCELAIN/CHINA	6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES	12
70	69139000	OTHER STATUETTE ETC (EXCL OF PORCLAIN /CHINA	69139000	Statuettes & other ornamental ceramic articles (incl blue potteries)	12
71	69141000	OTHER CERMC ARTCLS OF PORCELAIN / CHINA	6914	OTHER CERAMIC ARTICLES	18
72	69149000	OTHER CERMC ARTCLS EXCL OF PORCELAIN / CHINA	6914	OTHER CERAMIC ARTICLES	18
73	70099200	OTHR GLASS MIRRORS, FRAMED	70099200	Ornamental framed mirrors	12
74	70132800	GLSSWR FR TBL KTCHN,TOLT,OFFC INDOR DCORTION (EXCL GOODS OF HDG NO 7010/7018) - OTHER #	7013	GLSSWR FR TBL KTCHN,TOLT,OFFC INDOR DCORTION (EXCL GOODS OF HDG NO 7010/7018)	18
75	70133300	OF LEAD CRYSTAL; OTHER DRINKING GLASSES, OTHER THAN OF GLASS CERAMICS	7013	GLSSWR FR TBL KTCHN,TOLT,OFFC INDOR DCORTION (EXCL GOODS OF HDG NO 7010/7018)	18
76	70133700	OTHERS	7013	GLSSWR FR TBL KTCHN,TOLT,OFFC INDOR DCORTION (EXCL GOODS OF HDG NO 7010/7018)	18
77	70134100	GLSSWR FR TBL KTCHN,TOLT,OFFC INDOR DCORTION (EXCL GOODS OF HDG NO 7010/7018)	7013	GLSSWR FR TBL KTCHN,TOLT,OFFC INDOR DCORTION (EXCL GOODS OF HDG NO 7010/7018)	18
78	70134900	GLSSWR FR TBL KTCHN,TOLT,OFFC INDOR DCORTION (EXCL GOODS OF HDG NO 7010/7018)	7013	GLSSWR FR TBL KTCHN,TOLT,OFFC INDOR DCORTION (EXCL GOODS OF HDG NO 7010/7018)	18
79	70139100	OF LEAD CRYSTAL: OTHER GLASSWARE	7013	GLSSWR FR TBL KTCHN,TOLT,OFFC INDOR DCORTION (EXCL GOODS OF HDG NO 7010/7018)	18
80	70181010	BANGLES	7018	Glass Bangles/ lac / shellac (except those made from precious metals)	NIL
			701810	Bangles, beads and small ware	5
81	70181020	BEADS	7018	GLS BEADS	5
82	70181090	OTHERS -GLSS BEADS,IMTN PERLS,IMTN PRCS STONES/ SEMI PRCS STONES & SMLR GLSS SMALLWARES	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitaion jewelery; glass microspheres not exceeding 1	18

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				mm in diameter	
			701810	Bangles, beads and small ware	5
83	70189010	GLASS STATUE OF OTHR ARTCLE OF HDG 7018	70189010	Glass statues [other than those of crystal]	12
84	70200011	GLOBES FOR LAMPS & LANTERNS	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	12
85	70200029	OTHER GLS CHIMENEYS	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]	18
86	70200090	OTHER ARTICLES OF GLASS NES	70200090	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	12
87	71131110	SILVER FILLIGREE WORK	71131110	SILVER FILLIGREE WORK	3
88	71171100	CUFFLINGS AND STUDS	7117	IMITATION JEWELLERY	NIL
89	71171910	BANGLES	7117	IMITATION JEWELLERY	NIL
90	71171920	GERMAN SILVER JEWELLERY	7117	IMITATION JEWELLERY	NIL
91	71171990	OTHERS - IMMITATION JEWELLERY CATEGORY	7117	IMITATION JEWELLERY	NIL
92	71179010	JEWELLERY STUDED WITH IMITATION PERALS OR IMITATION OR SYN. STONES	7117	IMITATION JEWELLERY	NIL
93	71179090	OTHERS - IMMITATION JEWELLERY FOR PERSONAL ADORNMENT	7117	IMITATION JEWELLERY	NIL
			7117	Handmade imitation jewellery (including natural seeds, beads jewelry, cardamom garland) and immitation jewellery (other than lac / Shellac)	3
94	73239200	OTHER HOUSEHOLD ARTICLES OF CAST IRON ENAMELLED	7323	TABLE KITCHN OR OTHR DOMESTIC ARTCLS AND ITSPARTS OF IRN/STL;IRN OR STL WOOL; SCOURERS OR POLISHNG PADS,GLOVS AND LI	12
95	73239420	UTENSILS	7323	TABLE KITCHN OR OTHR DOMESTIC ARTCLS AND ITSPARTS OF IRN/STL;IRN OR STL WOOL; SCOURERS OR POLISHNG PADS,GLOVS AND LI	12
96	73239490	OTHER HOUSEHOLD ARTICLES OF IRON N.E.S. (OTHER THAN CAST IRON)OR STEEL,ENAMELLED	7323	TABLE KITCHN OR OTHR DOMESTIC ARTCLS AND ITSPARTS OF IRN/STL;IRN OR STL WOOL; SCOURERS OR POLISHNG PADS,GLOVS AND LI	12
97	74181021	UTENSILS OF BRASS	7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING P	12
98	74181022	COPPER UTENSILS	7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING P	12
99	74181023	UTENSILS OF OTHER COPPER ALLOYS	7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING P	12
100	74181024	EPNS WARES	7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING P	12
101	74181031	Of EPNS; TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF	7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING P	12

Sl. No.	ITC HS Code	Description	HS Codes as in GST Schedule	Description	Rates after 28th GST council meeting
102	74181039	OTHER TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES	7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING P	12
103	74199920	UTENSILS ARICLES OF COPPER ALLOYS ELECTROPLATED WITH NICKLE SILVER	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00	12
				Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	12
104	74199930	ARTICLE OF BRASS	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00	12
				Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	12
105	74199940	COPPER WORKED ARTICLES	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00	12
				Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	12
106	76151030	OTHER - TABLE AND KITCHENWARE OF ALUMINIUM	7615	TABL,KTCHN/OTHR HOUSLD ARTCLS AND PRTS OF ALMNM,POT SCOURS AND SCOURNG/POLSHNG PADS GLOVS AND TH LIKE,SNTRY WRE AND PRTS OF	12
107	76151090	OTHER HOUSEHOLD ARTICLES & PARTS THERE OF	7615	TABL,KTCHN/OTHR HOUSLD ARTCLS AND PRTS OF ALMNM,POT SCOURS AND SCOURNG/POLSHNG PADS GLOVS AND TH LIKE,SNTRY WRE AND PRTS OF	12
108	83061000	BELLS GONGS AND THE LIKE	8306	All goods, including bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments of base metal including metal bidriware; photograph, picture or similar frames, of base metal; mirrors of base metal	12
109	83062190	OTHER ORNMNT PLTED WITH PRCS METAL	8306	All goods, including bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments of base metal including metal bidriware; photograph, picture or similar frames, of base metal; mirrors of base metal	12
110	83062910	OTHR STATUETTES(EXCLUDING WORKS OF ART)	8306	All goods, including bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments of base metal including metal bidriware; photograph, picture or similar frames, of base metal; mirrors of base metal	12
111	83062990	OTHERS - OTHER STATUETTES AND ORNAMENTS	8306	All goods, including bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments of base metal including metal bidriware; photograph, picture or similar frames, of base metal; mirrors of base metal	12
112	83063000	PHOTOGRPH,PICTURE/SMLR FRAMES,MIRORS	8306	All goods, including bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments of base metal including metal bidriware; photograph, picture or similar frames, of base metal; mirrors of base metal	12
113	83089020	IMITATION ZARI SPANGLES	8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND U	18

Sl. No.	ITC HS Code	Description	HS Codes as in GST Schedule	Description	Rates after 28th GST council meeting
114	83089031	FOR GARMENTS, MADEUPSM KNITWARE, PLASTIC AND LEATHER GOODS - BUCKLES	8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND U	18
115	83089039	OTHER BEADS AND SPANGLES OF BASE METAL	8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND U	18
116	92029000	OTHER STRING MUSICAL INSTRUMENTS	9202	Other string musical instruments (for example, guitars, violins, harps)	18
117	92059010	FLUTES	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	18
118	92059090	OTHERS WIND MUSICAL INSTRUMENTS	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	18
119	92060000	PERCUSSION MUSICAL INSTRUMENTS (E.G. DRUMS, XYLOPHONES, CYMBOLS, CASTENETS, MARACAS)	92060000	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	18
120	94033010	CABINETWARE	9403	Other furniture [other than furniture wholly made of bamboo or cane] and parts thereof	18
121	94033090	OTHERS -WOODEN FRNTR OF A KND USED IN OFFICES	9403	Other furniture [other than furniture wholly made of bamboo or cane] and parts thereof	18
122	94035010	BED STEAD	9403	Other furniture [other than furniture wholly made of bamboo or cane] and parts thereof	18
123	94035090	OTHER WOODEN FURNITURE USED IN BEDROOM	9403	Other furniture [other than furniture wholly made of bamboo or cane] and parts thereof	18
124	94036000	OTHER WOODEN FURNITURE WITH OR WITHOUT EMBELLISHMENTS OF OTHER MATERIAL	9403	Other furniture [other than furniture wholly made of bamboo or cane] and parts thereof	18
125	94038100	FURNTIURE OF RATTAN/BAMBOO	9403	Furniture wholly made of bamboo or cane	12
126	94038900	OTHER - FURNITURE OF OTHER MATERIALS, INCLUDING CANE, OSIER, BAMBOO PR SIMILAR MATERIALS	9403	Furniture wholly made of bamboo or cane	12
127	94039000	PARTS OF FURNITURES OF HEADING 9403	9403	Other furniture [other than furniture wholly made of bamboo or cane] and parts thereof	18
128	94049099	HANDMADE POUFFES/ARTICLES OF BEDDING, CUSHIONS ETC	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	18
129	94051010	HANGNG LMPS COMPLETE FITNGS	940510	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof ; Handcrafted lamps (including panchloga lamp)	12
130	94051020	WALL LAMPS	940510	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof ; Handcrafted lamps (including panchloga lamp)	12
131	94053000	LGHTNG SETS OF A KIND USD FR CHRISTMS TREE	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	12
132	94055010	HURRICANE LANTERNS	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts	12

Sl. No.	ITC HS Code	Description	HS Codes as in GST Schedule	Description	Rates after 28th GST council meeting
				thereof	
				Handcrafted lamps (including panchloga lamp)	12
			9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	12
133	95030010	DOLLS OF WOOD	9503	OTHR TOYS;RDCD-SIZE ("SCALE")MODLS AND SMLR RECRETNL MODLS,WRKNG/NT;PUZLS OF ALL K : Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	12
134	95030090	OTHER	9503	OTHR TOYS;RDCD-SIZE ("SCALE")MODLS AND SMLR RECRETNL MODLS,WRKNG/NT;PUZLS OF ALL K : Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	12
135	95051000	ARICLES OF CHRISTMAS	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	18
136	95059010	OTHER MAGICAL EQUIPMENTS	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	18
137	96011000	WORKED IVORY AND ARTICLES OF IVORY	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials (including articles obtained by moulding)]; articles of coral	12
138	96019010	WRKD TORTOISE-SHELL AND ARTCLS THEREOF	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials (including articles obtained by moulding)]; articles of coral ; Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	12
139	96019020	WRKD MOTHR OF PEARL & ARTCLS THEROF	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials (including articles obtained by moulding)]; articles of coral ; Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	12
140	96019030	WRKD BONE(EXCL WHALE BONE)& ARTCLS THROF	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials (including articles obtained by moulding)]; articles of coral ; Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	12

Sl.. No.	ITC HS Code	Description	HS Codes as in GST Schedule	Description	Rates after 28th GST council meeting
141	96019040	WRKD HRN,CORL ETC ANML CRVNG MTRL & ARTCLS	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials (including articles obtained by moulding)]; articles of coral ; Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	5
142	96019090	OTHR UNDER HDNG 9601	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials (including articles obtained by moulding)]; articles of coral ; Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	12
143	96020010	WORKED VEGETABLE CARVING MATERIAL & ARTICLES THEREOF	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin ; Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	12
144	96020020	MOULD/CRVD ARTCLS OF WAX,STEARIN,NTRL GUMS AND RESINS AND OTHR MOULD/CRVD ARTCLS	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin ; Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	12
145	96020040	OTHR ARTCLS OF UNHRDND GELATIN	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	12
				Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	12
146	96020090	OTHER WORKED VEGETABLE OR MATERIAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS MOULDED OR CARVED	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin ; Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural	12

Sl. No.	ITC HS Code	Description	HS Codes as in GST Schedule	Description	Rates after 28th GST council meeting
				gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	
147	96031000	BROOMS & BRUSHES, CONSTNG OF TWIGS/OTHR VGTBL MTRLS BOUND TOGTHR, WTH/WTHT HNDLS	9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANI	NIL
148	96062200	BUTTONS OF BASE METAL NOT COVERED WITH TEXTILE MATERIAL	9606	BUTN, PRS-FSTNR, SNP-FSTNR AND PRSS-STUD ETC	18
149	96089910	PEN HOLDERS PENCIL HOLDERS AND SIMILAR HOLDERS	9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS; STYLOGRAPH PENS AND OTHER PENS	12
150	96140000	SMOKING PIPES AND CIGAR OR CIGARETTE HOLDER AND PARTS THEREOF	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	28
151	97011010	MADHUBANI PAINTINGS(ON TXTLS)	9701	HND PANTNGS DRWNGS AND PASTELS, EXCL DRWNGS OF HDG 4906 AND EXCL HNDPRNTD/HND DCRTD ARTCLS; COLLAGES AND SMLR DECORATIVE PL	12
152	97011020	KALAMKARI PAINTINGS(ON TXTLS)	9701	HND PANTNGS DRWNGS AND PASTELS, EXCL DRWNGS OF HDG 4906 AND EXCL HNDPRNTD/HND DCRTD ARTCLS; COLLAGES AND SMLR DECORATIVE PL	12
153	97011030	RAJASTHANI PAINTINGS(ON TXTLES)	9701	HND PANTNGS DRWNGS AND PASTELS, EXCL DRWNGS OF HDG 4906 AND EXCL HNDPRNTD/HND DCRTD ARTCLS; COLLAGES AND SMLR DECORATIVE PL	12
154	97011090	OTHERS-PAINTINGS, DRAWINGS & PASTELS	9701	HND PANTNGS DRWNGS AND PASTELS, EXCL DRWNGS OF HDG 4906 AND EXCL HNDPRNTD/HND DCRTD ARTCLS; COLLAGES AND SMLR DECORATIVE PL	12
155	97019091	DOMESTIC ARTICLES OF WOOD HAND DECORATED	9701	HND PANTNGS DRWNGS AND PASTELS, EXCL DRWNGS OF HDG 4906 AND EXCL HNDPRNTD/HND DCRTD ARTCLS; COLLAGES AND SMLR DECORATIVE PL ; Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)	12
156	97019092	RESTAURANT DECORATION OF PLASTICS	9701	HND PANTNGS DRWNGS AND PASTELS, EXCL DRWNGS OF HDG 4906 AND EXCL HNDPRNTD/HND DCRTD ARTCLS; COLLAGES AND SMLR DECORATIVE PL ; Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)	12
157	97019099	OTHER HAND DECORATED MANUFACTURED ARTICLES	9701	HND PANTNGS DRWNGS AND PASTELS, EXCL DRWNGS OF HDG 4906 AND EXCL HNDPRNTD/HND DCRTD ARTCLS; COLLAGES AND SMLR DECORATIVE PL ; Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)	12

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158	97020000	ORIGNL ENGRVNGS,PRNTS & LITHOGRPHS	9702	ORIGNL ENGRVNGS,PRNTS & LITHOGRPHS	12
159	97030010	ORIGINAL SCULPTURE & STATUARY IN METAL	9703	Original sculptures and statuary, in metal, stone or any other material	12
160	97030020	ORIGNL SCLPTRS & STATUARY IN STONE	9703	ORIGNL SCLPTRS AND STATUARY,IN ANY MATRL	12
161	97030090	ORIGNL SCLPTRS & STATUARY IN OTHR MATRLS	9703	ORIGNL SCLPTRS AND STATUARY,IN ANY MATRL	12
162	97040010	USED POSTAL STAMP	9704	POSTAGE OR REVENUE STAMPS, STAMP-POST MARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED or unused, other than those heading 4907	5
163	97040020	USED OR UNUSED FIRST-DAY COVERS FOR PHILAT	9704	POSTAGE OR REVENUE STAMPS, STAMP-POST MARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED or unused, other than those heading 4907	5
164	97040090	OTHR UNDER SUB-HEADING 970400	9704	POSTAGE OR REVENUE STAMPS, STAMP-POST MARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED or unused, other than those heading 4907	5
165	97050010	STUFFED ANIMALS & BIRDS (TAXIDERMY)	9705	COLECTNS AND COLLECTRS PIECS OF ZOOLOGICL BOTANICL, MINERALOGICL, ANATOMICL,HISTORICL ARCHAEOLOGICL,ETHNOGRAPHIC/NUMSMAT C I	12
166	97050090	OTHERS-COLECTNS & COLLECTRS PIECS OF ZOOLOGICL BOTANICL, MINERALOGICL, ANATOMICL,HISTORICL ARCHAEOLOGICL, ETHNOGRAPHIC/NUMSMATC INTERST	9705	COLECTNS AND COLLECTRS PIECS OF ZOOLOGICL BOTANICL, MINERALOGICL, ANATOMICL,HISTORICL ARCHAEOLOGICL, ETHNOGRAPHIC/NUMSMATC I	12
167	97060000	ANTIQUES OF AN AGE EXCDNG ONE HUNDRED YRS	9706	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	12

There are two HS codes namely Art ware of iron (73269099) and Aluminium art ware (76169990), the rates in these codes have been reduced from 18 to 12%

Disclaimer - For the GST rates as per HS codes please refer to relevant GST notifications at (<http://www.cbic.gov.in/htdocs-cbec/gst/index>)