



Varaiya and Shah LLP

Chartered Accountants

GST Alert

GST Rate amendment from 1st January 2022

HSN Code	Item Description	Existing Rate	New Rate (wef 01/01/2022)
5007	Woven Fabrics of Silk and Silk waste	5%	12%
5111	Woven Fabrics of Carded Wool and Carded fine Animal Hair	5%	12%
5112	Woven fabrics of combed wool or of combed fine animal hair	5%	12%
5113	Woven fabrics of coarse animal hair or of horse hair	5%	12%
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m ²	5%	12%
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m ² .	5%	12%
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m ² .	5%	12%
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m ² .	5%	12%
5212	Other woven fabrics of cotton	5%	12%
5309	Woven fabrics of flax.	5%	12%
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303.	5%	12%
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5%	12%
5401	Sewing thread of man-made filaments, whether or not put up for retail sale.	12%	12%

HSN Code	Item Description	Existing Rate	New Rate (wef 01/01/2022)
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	18%	12%
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex	18%	12%
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	18%	12%
5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	18%	12%
5406	Man-made filament yarn (other than sewing thread), put up for retail sale	18%	12%
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.	5%	12%
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.	5%	12%
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	5%	12%
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.";	5%	12%
5501	Synthetic filament tow.	18%	12%
5502	Artificial filament tow	18%	12%
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	18%	12%
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	18%	12%

HSN Code	Item Description	Existing Rate	New Rate (wef 01/01/2022)
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	18%	12%
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	18%	12%
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning.	18%	12%
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	12%	12%
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	12%	12%
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	12%	12%
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	12%	12%
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	5%	12%
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	5%	12%
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .	5%	12%
5515	Other woven fabrics of synthetic staple fibres	5%	12%
5516	Woven fabrics of artificial staple fibres."	5%	12%
5607	Jute twine, coir cordage or ropes	5%	12%
5608	Knotted netting of twine, cordage or rope; made up of fishing nets and other made up nets, of textile materials	5%	12%
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.	5%	12%

HSN Code	Item Description	Existing Rate	New Rate (wef 01/01/2022)
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs);	5%	12%
5808	Saree Fall	5%	12%
5809	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass beads, badla, gizai of woven fabrics of metal thready or metalised yarn of heading 5605 of a kind used in apparels, as furnishing fabrics or for similar purpose	5%	12%
5810	Embroidery in the piece, in strips or in motifs inclding Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal	5%	12%
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	5%	12%
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001.	5%	12%
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002	5%	12%
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001.	5%	12%
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004.	5%	12%
6006	Other knitted or crocheted fabrics."	5%	12%
61	Articles of apparel and clothing accessories, knitted or crocheted of sale value not exceeding Rs 1000 per piece	5%	12%

HSN Code	Item Description	Existing Rate	New Rate (wef 01/01/2022)
62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	5%	12%
6301	Blankets and travelling rugs of sale value not exceeding Rs. 1000 per piece	5%	12%
6302	Bed linen, table linen, toilet linen and kitchen linen of sale value not exceeding Rs. 1000 per piece	5%	12%
6303	Curtains (including drapes) and interior blinds; curtain or bed valances of sale value not exceeding Rs. 1000 per piece	5%	12%
6304	Other furnishing articles, excluding those of heading 9404.of sale value not exceeding Rs. 1000 per piece	5%	12%
6305	Sacks and bags, of a kind used for the packing of goods. of sale value not exceeding Rs. 1000 per piece	5%	12%
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.. of sale value not exceeding Rs. 1000 per piece	5%	12%
6307	Other made up articles, including dress patterns.. of sale value not exceeding Rs. 1000 per piece	5%	12%
6308	Sets, consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.. of sale value not exceeding Rs. 1000 per piece	5%	12%
6309	Worn clothing and other worn articles.	18%	12%
6310	Used or new rags, scrap, twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	5%	12%
64	Footwear of sale value not exceeding Rs.1000 per pair."	5%	12%
6501	Textiles Caps sale value not exceeding Rs 1000 per piece	5%	12%
6505	Hats (kneeted/crocheted) or made up from lace or other textiles fabrics sale value not exceeding Rs 1000 per piece	5%	12%

Note:

1. Service by way of job work by way of dying or printing of the textile and textile product shall be 12% (Existing 5%).

(Applicable From 1st January, 2022)

2. GST will be payable by the Electronic Commerce operator in case of supply of restaurant services @5% (other than the service supplied by restaurant, eating joints etc located at premises providing hotel accommodation service having declared tariff of any unit of accommodation above Rs. 7,500/- per unit per day or equivalent amount).

(Applicable From 1st January, 2022)

Thanking You,

We, at Varaiya & Shah LLP

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Varaiya & Shah LLP

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