Contents

PAGE

DIVISION ONE 1

GST Tariff for Goods with HSN Code

- Arrangement of Chapters *iii-ix*
- GST Tariff for Goods with HSN Code *1.1-1.1448*
- General Rules for the Interpretation of this Schedule *1.1449-1.1452*

DIVISION TWO 2

Rates specified in other Acts

- Rates specified in Central Excise Act *2.3*
- National Calamity Contingent Duty *2.29*
- Additional Duty on Tobacco *2.33*
- Special Additional Excise Duty on Motor Spirit and High Speed Diesel Oil *2.36*
- Road & Infrastructure Cess *2.46*
- Agriculture Infrastructure and Development Cess *2.54*
- Rule 18 of Central Excise Rules, 2017 *2.59*
- Health Security *se* National Security Cess Act, 2025 *2.60*
- Health Security *se* National Security Cess Rules, 2026 *2.86*
- FAQs for HSNS Cess Act, 2025 and HSNS Cess Rules, 2026 *2.118*

PAGE

◆ Chewing Tobacco, Jarda Scented Tobacco and Gutkha Packing Machines (Capacity Determination and Collection of Duty) Rules, 2026 *2.124*

DIVISION THREE 3

Commodity Index

◆ Commodity Index *3.3*

DIVISION FOUR 4

GST Tariff for Services

◆ Arrangement of Services *4.3**
◆ CGST/SGST Tariff for Services *4.7**
◆ IGST Tariff for Services *4.196**
◆ Rate of Tax and Exemption Notifications for Services *4.384**
◆ Reverse Charge in case of intra-State supplies of services *4.386**
◆ Reverse Charge in case of inter-State supplies of services *4.395**
◆ Notified categories of services the tax on intra-State/inter-State supplies of which shall be paid by electronic commerce operator *4.404**
◆ No refund of unutilised Input Tax Credit *4.406**
◆ Notified registered persons who shall pay tax on reverse charge basis on certain specified supplies of goods or services or both received from an unregistered supplier *4.407**
◆ Notified rate of tax to be levied on specified first intra-State supplies of goods or services *4.409**
◆ Latest Clarifications *4.413**
◆ Latest Case Laws *4.501**
◆ Explanatory Notes *4.601**

* *See* Volume 2.

PAGE

DIVISION FIVE 5

Services Index

◆ Services Index *5.3**

DIVISION SIX 6

GST Tariff Notifications (Rate of Tax and Exemptions)

◆ GST Tariff Notifications (Rate of Tax and Exemptions) *6.3**

LIST OF NOTIFICATIONS *i**

See Volume 2.