

Entry Number in 01-2017 CT Rate	HSN for which Change in rate is made	Short Description of HSN + Inclusion / exclusion of such HSN for the said entry	Rate
1	0202 to 0210	All goods [other than fresh or chilled]	5%
2	0303 to 0309	All goods [other than fresh or chilled]	5%
9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled	5%
11	0406	Chena or paneer	5%
13	0409	Natural honey	5%
16	0504	All goods [other than fresh or chilled]	5%
25	0713	Dried leguminous vegetables, shelled, whether or not skinned or split	5%
26	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets	5%
30	08	Dried makhana, whether or not shelled or peeled	5%
45	10	All goods i.e. cereals	5%
46	1001	Wheat and meslin	5%
47	1002	Rye	5%
48	1003	Barley	5%
49	1004	Oats	5%
50	1005	Maize (Corn)	5%
51	1006	Rice	5%
52	1007	Grain Sorghum	5%
53	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi	5%
54	1101	Wheat or meslin flour	5%
55	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc.	5%
56	1103	Cereal groats, meal and pellets, including suji and dalia	5%
58	1105	Meal, powder, Flour, flakes, granules and pellets of potatoes	5%
59	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 0713], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8	5%
91A	1701, 172	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled";	5%
98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, arched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled"	5%
101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form	5%
182	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers	5%
215	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn, including coir pith compost	5%
41A	2009 89 90	Tender coconut water	12%
46	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram]	12%

**The expression 'pre-packaged and labelled' means**  
A 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010)  
+  
where, the package in which the commodity is pre-packed OR a label securely affixed thereto is required  
+  
to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.'

**Clause 2(L) of Legal Metrology Act, 2009:** (l) "pre-packaged commodity" means a commodity which without the purchaser being present is placed in a package of whatever nature, whether sealed or not, so that the product contained therein a pre-determined quantity;

**Sec 18 of Legal Metrology Act, 2009: Declarations on pre-packaged commodities.—**

**(1) No person shall manufacture, pack, sell, import, distribute, deliver, offer, expose or possess for sale any pre packaged commodity unless such package is in such standard quantities or number and bears thereon such declarations and particulars in such manner as may be prescribed.**

**(2) Any advertisement mentioning the retail sale price of a pre-packaged commodity shall contain a declaration as to the net quantity or number of the commodity contained in the package in such form and manner as may be prescribed.**