

Category	Previous GST Rate	Updated GST Rate
Milk (UHT)	5%	0%
Paneer & Chhena	5%	0%
All Indian Breads (Roti, Paratha)	5%	0%
Life Insurance	18%	0%
Health Insurance	18%	0%
33 Life-saving Medicines (incl. Cancer drugs)	12%	0%
Toothpaste	18%/12%	5%
Shampoo	18%	5%
Hair Oil	18%	5%
Soaps	18%	5%
Bicycles	12%	5%
Tableware & Kitchenware	12%	5%
Air Conditioners	28%	18%
Washing Machines	28%	18%
Televisions (All sizes)	28%	18%
Small Cars	28%	18%
Motorcycles ( $\leq$ 350cc)	28%	18%
Cigarettes	28%	40%
Pan Masala	28%	40%
Gutkha	28%	40%
Soft Drinks	28%	40%
Luxury Cars	28%	40%