

## GOODS AND SERVICES TAX (GST) –For Silk Sector

ITEMS	DESCRIPTION	HSN CODE	GST
Silkworm cocoons	Suitable for Reeling	5001	0%
Raw silk	Not Thrown (Un twisted/Not thrown)	5002	
Silk Waste	Reeling/Spinning /Weaving waste including waste cocoons	5003	
Silk yarn	Spun silk, twisted (Mulberry / Tasar / Muga ) silk, Noil, silk embroidery Yarn	5004 to 5006	5%
Silk Fabrics	Sarees, handloom/power loom woven fabrics, other silk fabrics Ready Made Garments etc. <ul style="list-style-type: none"> <li>• Garment value is &lt; Rs.1000/- = 5%</li> <li>• Garment Value is &gt; Rs.1000/- = 12%</li> </ul>	5007 & Related codes for silk Garments	5% & 12%
Silk Machinery	All types of Reeling, twisting, spinning Weaving, Testing Machinery	8445	18%
Silk Handloom Machinery	All types of Handloom (Weaving machinery)	8446	0%
Silk Testing Services	Technical Testing & analysis services	9983 (46)	18%
Silk Expos	Events, Exhibitions, Conventions and trade shows organisation and assistance services	9985 (96)	18%