

Pulses: 0713 HSN Code GST Rate Details

Complete guide to Pulses 0713 HSN code and GST rates. Latest tax updates, exemptions, and billing details.

Url slug: pulses-0713-hsn-code-gst-rate



Introduction

The way pulses are taxed is very important in India, because the Indian Goods and Services Tax (GST) system tries to make all indirect taxes simpler, but the rules often stick on very specific details. For anyone involved with these products like trading or consuming, knowing about HSN Code 0713 and its related GST rates is necessary for correct pricing and legal compliance.



What is HSN Code and Why is 0713 important?

[The Harmonised System of Nomenclature \(HSN\)](#) is like a worldwide identification number for every product traded. It makes sure that whether you are in India or another country, everyone calls this same product by the same number for tax and trade purposes.

What is HSN 0713?

The code 0713 is the specific international identifier for pulses. It is found under chapter 7 of HSN, which covers edible vegetables and certain roots and tubers.

HSN Digits	Classification	Descriptions
07	Chapter	Edible vegetables, and certain roots and tubers
0713	Heading	Dried leguminous vegetables, shelled, whether or not skinned or split

In simple terms, HSN 0713 is the universal financial identifier for pulses. All common varieties like:

Chickpeas/Chana
Lentils (Masoor, Moong Dal)
Peas (Matar)

Beans (Rajma, Urad, Arhar/Toor Dal, Cow peas)

The phrase “whether or not skinned or split” is important as it confirms that the code covers not just whole raw pulses, but also dals (dals that have not been de-husked and split), such as Chana Dal, Toor Dal, and Moong Dal.

GST Rules for Packed and Unpacked Products

The GST system treats pulses differently based on how they are sold. This dual system is designed to keep staple foods affordable for everyone, especially the poor, while still taxing commercial packaged goods.

Zero Tax (0% GST) — The Default for Staples

Most pulses sold in local markets and through wholesalers are exempt from GST, meaning the rate is 0%

This tax break applied to pulses sold in their loose, unbranded, or bulk form.

When is it 0%?

When pulses are sold from a large open bag or sack.

When they are weighed and put into a simple bag at the moment of sale by the shopkeeper.

When they are not in a pre-sealed container with a formal, mandatory retail label.

This ensures that the basic, unprocessed food item remains tax-free, helping consumers save money.

The Standard Rate (5% GST) – For Retail Packages

A tax of 5% GST applies to pulses sold in the formal retail chain.

This tax is triggered when the pulses are pre-packaged and labelled. This means the government wants to charge a small tax on food items that have been commercially packed and branded for direct sale to consumers.

When is it 5%?

If the pulses are packed:

In a 1kg plastic bag or a carton.

In a package that shows details like weight, MRP, date of manufacturing, and batch number.

In small 25 kilograms or less packs.

This rule was clarified in July 2022 when it was changed to base the tax on whether a brand name is registered.

GST Rates on Pulses (HSN 0713):

Classification of Specific Pulse Products

The 0713 code is further broken down to identify specific types of pulses, which is mostly important for international trade reports, but they all follow the same GST rule.

HSN Sub-Code	Types of Pulse	Commonly Known As
0713 10	Peas	Yellow or Green Peas
0713 20	Chickpeas	Kabuli Chana and Bengal Gram (Desi Chana)
0713 31	Beans of the species Vigna mungo or Vigna radiata	Urad Dal (Black Gram) and Moong Dal (Green Gram)
0713 40	Lentils	Masoor Dal (Red Lentils)
0713 60	Pigeon Peas (Cajanus cajan)	Arhar/Toor Dal (Split Pigeon Peas)
0713 90	Other dried leguminous vegetables	Miscellaneous other dals

Findings: No matter which specific dal you are dealing with – Masoor, Chana, or Toor – the GST rate is determined only by the packaging and labelling status, not by the type of pulse.

Pulse Processing and their related HSN Codes

Product Stage	HSN Code	Details	GST Rate
Raw/Split Pulses	0713	Dried, shelled, whether or not split (Dal)	0% or 5% (packaging based)
Flour of Pulses	1106	Powder like Besan	0% or 5% (packaging based)
Pulse-based Batter	2106	For making batter (e.g., idli/dosa batter made from pulses/rice)	18%
Veg Protein	2106	Soya products(e.g., Soya chunks/bari)	12%

Importance

Applying the correct HSN code and GST rate is a financial and legal requirement for anyone selling or processing pulses.

Input Tax Credit (ITC)

This is the most critical financial factor. With GST, a company can subtract the tax it paid on its inputs—raw materials or services—from the tax it owes on its outputs, or sales.

Selling at 5% GST: You are eligible for ITC if you sell packaged, labeled pulses at 5%. You can subtract the GST you paid for the packaging, processing fees, etc., from the 5% tax you collected.

Selling at 0% GST (Exempt): If you sell loose pulses at 0%, you cannot claim ITC. You effectively absorb the cost of the tax paid on your inputs. To stay profitable, companies that package pulses must carefully handle this computation..

Preventing Penalties

The correct GST rate (0% or 5%) and HSN (0713) must be displayed on every sales invoice. If a company mistakenly charges 0% on a clearly labelled, 1kg retail pack, they are under-taxing the product, which can lead to government penalties.

Conclusion

The HSN Code 0713 is the specific official tag for all pulses in India's tax system. The GST rules use a straightforward, two-part system: 0% tax for pulses sold loose or in bag bags and a 5% tax for small, sealed, and labelled retail packages. This system is set up to achieve two main goals: to keep daily food costs low for everyone, and to apply a small, fair tax on the organised, commercial packaging business. By simply understanding this key rule i.e., the packaging and seal determine the tax, traders and consumers can easily follow the rules and make financially sound decisions when dealing with pulses.

FAQs

What is India's HSN code for pulses?

The HSN code for pulses according to India is 0713.

What is Moong dal's HSN Code?

Moong dal's HSN Code is **07133100**.

Do pulses have lower GST?

Yes, GST is reduced on pulses. For more details, check [here](#).

Is a big 50 kg bag of pulses taxed at 5% GST?

No. Very Large bags (above 25 kg) are treated as bulk goods. These bulk goods are never taxed, so the GST is not applied.

Can I get back the GST I paid on things like packaging if I sell loose pulses?

No, if you are selling loose, unbranded pulses, then your final product is 0% GST. When your final product is not taxed, you cannot claim Input Tax Credit or ITC.

What if I accidentally use the wrong HSN code or GST rate on my invoice?

If you put wrong code or GST rates, then the GST department can send you notices or charge penalties, or ask you to pay interest. So, it is important to use the correct HSN code (0713) and the correct GST rate on your invoices.

The screenshot shows a web browser window with the ZeroGPT website. The browser's address bar shows the URL 'zerogpt.com'. The website has a dark blue header with the ZeroGPT logo and navigation links: Products, Pricing, API, and FAQ. There are also buttons for 'Get Started', 'Register', and 'Login'. A banner at the top of the page reads 'Experience the best with our premium plans – unlock exclusive features now!'. The main content area displays a white card with the heading 'Your Text is Most Likely Human written'. Below this heading is a semi-circular progress indicator showing '3.91% AI GPT*'. The card also contains the following text: 'Pulses: 0713 HSN Code GST Rate Details', 'Complete guide to Pulses 0713 HSN code and GST rates. Latest tax updates, exemptions, and billing details.', 'Url slug: pulses-0713-hsn-code-gst-rate', 'Introduction', 'The way pulses are taxed is very important in India, because the Indian Goods and Services Tax (GST) system tries to make all indirect taxes simpler, but the rules often stick on very specific details. For anyone involved with these products like trading or consuming, knowing about HSN Code 0713 and its related GST rates is necessary for correct pricing and legal compliance.', 'What is HSN Code and Why is 0713 important?', and 'The Harmonised System of Nomenclature (HSN) is like a worldwide identification number for every product traded. It makes sure that whether you are in India or another country, everyone calls this same'.