

S.No	Nature of Item / Service	HSN / SAC	Goods / S	Rate of GST
1	Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract GST @ 12 percent or 5 percent or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer. (Essentially this is a Printing Job Work where Paper Belongs to Printing Concern)	Heading 9989(i)	Service	12%
2	Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above. (It can cover cases where paper belongs to publisher and only printing is done, only binding done, reproduction etc)	Heading 9989(ii)	Service	18%
3	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government	4802 / 4907	Goods	0%
4	Postal items, like envelope, Postcard etc., sold by Government	4817 / 4907	Goods	0%
5	Rupee notes when sold to the Reserve Bank of India	48 / 4907	Goods	0%
6	Cheques, lose or in book form	4907	Goods	0%
7	Printed books, including Braille books	4901	Goods	0%
8	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	4902	Goods	0%
9	Children's picture, drawing or colouring books	4903	Goods	0%
10	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	4905	Goods	0%
11	Recovered waste or scrap of paper or paperboard	4707	Goods	5%
12	Newsprint, in rolls or sheets	4801	Goods	5%
13	Kites, Paper mache articles	4823	Goods	5%
14	Brochures, leaflets and similar printed matter, whether or not in single sheets	4901	Goods	5%
15	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard	4802	Goods	12%
16	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	4804	Goods	12%
17	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	4805	Goods	12%
18	Greaseproof papers	4806 2000	Goods	12%
19	Glassine papers	4806 4010	Goods	12%
20	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets	4807	Goods	12%
21	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	4808	Goods	12%
22	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	4810	Goods	12%
23	Aseptic packaging paper	4811	Goods	12%
24	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	4817 30	Goods	12%
25	Cartons, boxes and cases of corrugated paper or paperboard	4819	Goods	12%
26	Exercise book, graph book & laboratory notebook and notebooks	4820	Goods	12%
27	Paper pulp moulded trays	4823	Goods	12%
28	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	48	Goods	12%

29	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing	4906 0000	Goods	12%	
30	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value: stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and 64 {similar documents of title [other than Duty Credit Scrips]}	4907	Goods	12%	
31	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	4909	Goods	12%	
32	Calendars of any kind, printed, including calendar blocks	4910	Goods	12%	
33	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, commercial catalogues, printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	4911	Goods	12%	
34	Vegetables parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)	4806 [Except 480	Goods	18%	
35	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	4809	Goods	18%	
36	Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper]	4811	Goods	18%	
37	Filter blocks, slabs and plates, of paper pulp	4812	Goods	18%	
38	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	4816	Goods	18%	
39	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]	4817 [Except 481	Goods	18%	
40	Registers, account books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]	4820	Goods	18%	
41	Paper or paperboard labels of all kinds, whether or not printed	4821	Goods	18%	
42	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	4822	Goods	18%	
43	Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers [other than paper pulp molded trays (Braille paper, kites, paper mache articles)]	4823	Goods	18%	