

GST RATES ON GARMENT VALUE CHAIN

GST on Raw materials for Garments, Garments & Job Work	
Material	Rate of GST (In %)
Yarn	
Silk [5004, 5005, 5006]	5
Yarn of wool or of animal hair [5106, 5107, 5108, 5109, 5110]	5
Cotton yarn, other than khadi yarn [5205, 5206, 5207]	5
Synthetic filament yarn such as nylon, polyester, acrylic, etc. [5402, 5404, 5406] Artificial filament yarn such as viscose rayon, Cuprammonium, etc. [5403, 5405, 5406]	18
Yarn of manmade staple fibres [5509, 5510, 5511]	18
Fabric	
Woven fabrics of silk or silk waste [5007]	5
Fabrics of wool or of animal hair [5111, 5112, 5113]	5
Cotton fabrics [5208, 5209, 5210, 5211, 5212]	5
Fabrics of manmade textile materials [5407, 5408]	5
Fabrics of manmade staple fibres [5512, 5513, 5514, 5515, 5516]	5
Garment	
Readymade Garment (All goods of sale value not exceeding Rs. 1000 per piece)	5
Readymade Garment (All goods of sale value exceeding Rs. 1000 per piece)	12
Accessories	
Thread (Cotton, Silk, wool)	5
Thread (MMF)	18
Button	18
Zipper	18
Laces	12
Gota	5
Labels	18

GST on Raw materials for Garments, Garments & Job Work	
Material	Rate of GST
	(In %)
Interlining	12
Dyes	18
Job Work	GST Rate
Kniting (Yarn to Grey)	5
Dyeing (Grey cloth to dyed cloth)	5
Bleaching (Grey cloth to bleached cloth)	5
Rotary Printing (All over printing on dyed cloth)	5
Raising Brushing and shearing (Removing shrinkage in cloth)	5
Fabric Cutting (Fabric is cut in cloth bit)	5*
Chest Embroidery (Embroidery on cloth bit)	5*
Chest Printing (Printing on cloth bit)	5*
Sewing (Swing on cloth bit)	5*
Garment washing (washing of stitched garment)	5*
Kaja/Buttoning (Kaja preparation or fixing button in the garment)	5*
Hand Embroidery (Embroidery on garments)	5*
Checking, ironing and packing (Checking, ironing & Packaging of garments)	5*
Other Job Work	5*
Freight	GST Rate
Air Freight	18
Sea Freight	5

**GST rates on Job work in whole Textile Value Chain have been reduced from 18% to 5% vide 20th GST Council Meeting on 5 August, 2017.*