

GST on Raw materials for Garments, Garments & Job Work

The garment value chain has been taxed as per following rates:-

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
Interlining	12
Dyes	18
Job Work	
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

GST on Raw materials for Garments, Garments & Job Work	
Material	Rate of GST
	(In %)
Fabric Cutting (Fabric is cut in cloth bit)	18
Chest Embroidery (Embroidery on cloth bit)	18
Chest Printing (Printing on cloth bit)	18
Sewing (Swing on cloth bit)	18
Garment washing (washing of stitched garment)	18
Kaja/Buttoning (Kaja preparation or fixing button in the garment)	18
Hand Emroidery (Embroidery on garments)	18
Checking, ironing and packing (Checking, ironing & Packaging of garments)	18
Other Job Work	18
Freight	GST Rate
Air Freight	18
Sea Freight	5