

Schedule of GST Rates for Missiles, etc.

S.No.	Chapter/Heading/Sub-Heading/Tariff Item	Description of Goods	SGST Rate*	CGST Rate**	IGST Rate***	GST Compensation Cess Rate\$
1	9301	Military weapons other than revolvers, pistols	9%	9%	18%	Nil
2	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	9%	9%	18%	Nil
3	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	9%	9%	18%	Nil
4	9305	Parts and accessories of articles of headings 9301 to 9304	9%	9%	18%	Nil
5	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	9%	9%	18%	Nil
5	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	9%	9%	18%	Nil
6	9302	Revolvers and pistols, other than those of heading 9303 or 9304	14%	14%	28%	Nil

Note For Sl.No.1 to 5 above, refer

* S.No.430 to 435 of Schedule III of G.O.Ms.No.110 dated 29 June 2017 - Notification No.01/2017 - State Tax (Rate) of Govt. of Telangana, Revenue (Commercial Taxes - II) Department

** S.No.430 to 435 of Schedule III of Notification No.1/2017 - Central Tax (Rate) dated 28 June 2017 of Govt. of India, Ministry of Finance, Dept. of Revenue

*** S.No.430 to 435 of Schedule III of Notification No.1/2017 - Integrated Tax (Rate) dated 28 June 2017 of Govt. of India, Ministry of Finance, Dept. of Revenue

\$ S.No.56 of Notification No.1/2017 - Compensation Cess (Rate) dated 28 June 2017 of Govt. of India, Ministry of Finance, Dept. of Revenue

For Sl.No.6 above, refer

* S.No.210 of Schedule IV of G.O.Ms.No.110 dated 29 June 2017 - Notification No.01/2017 - State Tax (Rate) of Govt. of Telangana, Revenue (Commercial Taxes - II) Department

** S.No.210 of Schedule (V of Notification No.1/2017 - Central Tax (Rate) dated 28 June 2017 of Govt. of India, Ministry of Finance, Dept. of Revenue

*** S.No.210 of Schedule IV of Notification No.1/2017 - Integrated Tax (Rate) dated 28 June 2017 of Govt. of India, Ministry of Finance, Dept. of Revenue

\$ S.No.56 of Notification No.1/2017 - Compensation Cess (Rate) dated 28 June 2017 of Govt. of India, Ministry of Finance, Dept. of Revenue