

COCHIN SHIPYARD LIMITED, COCHIN
FINANCE AND ACCOUNTS

HSN/SAC codes and tax rates of outward supplies of CSL under GST

Sl.No.	Goods/Service	Description of goods/services	HSN code	CGST Rate%	SGST Rate%	IGST Rate%
1	Vessel/Ship/Boat/Barge	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	8901	2.50%	2.50%	5%
2	Warship	Other vessels, including warships and lifeboats other than rowing boats	8906	2.50%	2.50%	5%
3	Maintenance & Repair Services	Maintenance, repair and installation	9987	2.50%	2.50%	5%
4	Technical testing services (Lab)	Other professional, technical & business services	9983	9%	9%	18%
5	Renting of immovable property	Other miscellaneous services	9997	9%	9%	18%
6	Supply of tangible goods (Hire charges)	Other miscellaneous services	9997	9%	9%	18%
7	Tender forms	Other printed matter	4911	6%	6%	12%
8	Plastic scrap	Waste, parings and scrap of plastics	3915	2.5%	2.5%	5%
9	Iron scrap	Ferrous waste and scrap; remelting scrap ingots of iron or steel	7204	9%	9%	18%
10	Electrodes	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides	8311	9%	9%	18%
11	Wood waste/scrap	Wood waste and scrap	4401	2.50%	2.50%	5%

Sl.No.	Goods/Service	Description of goods/services	HSN code	CGST Rate%	SGST Rate%	IGST Rate%
12	Used batteries	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	8548	9%	9%	18%
13	Copper waste/scrap	Copper waste and scrap	7404	9%	9%	18%
14	Aluminium scrap	Aluminium waste and scrap	7602	9%	9%	18%
15	Waste oil	waste oil	2710	9%	9%	18%
16	Zinc scrap	Zinc waste and scrap	7902	9%	9%	18%
17	Packing materials wood	Packing cases, boxes, crates, drums and similar packings, of wood; cable drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	4415	6%	6%	12%
18	Copper anode	copper anodes for electrolytic refining	7402	9%	9%	18%