

CHAPTER 94 (GST HSN Code)

Furniture bedding, mattresses, mattress supports, cushions and similar stuffed furnishing, lamps and lighting fittings, not elsewhere specified or included, illuminated signs, illuminated name-plates and the like; prefabricated building.

HSN Code	HSN Name	GST Rate
9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF	
94011000	GST Rate for - Seats of a kind used for aircraft	28%
94012000	GST Rate for - Seats of a kind used for motor vehicles	28%
94013000	GST Rate for - Swivel seats and variable height adjustment	28%
94014000	GST Rate for - Seats other than garden seats or camping equipment, convertible into beds	28%
94015000	GST Rate for - Of bamboo or rattan- Bamboo or Similar Goods	28%
94015100	GST Rate for - Of bamboo or rattan	28%
94015900	GST Rate for -Other- Other seats, with wooden frames	28%
94016100	GST Rate for -Other seats, with wooden frames: Upholstered	28%
94016900	GST Rate for -Other seats, with wooden frames: Other	28%
94017100	GST Rate for -Other seats, with metal frames: Upholstered	28%

94017900	GST Rate for -Other seats, with metal frames: Other	28%
94018000	GST Rate for -Other seats	28%
94019000	GST Rate for -Parts	28%
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES	
94021010	GST Rate for -Dentists', barbers' or similar chairs and parts thereof: Dentists' chairs and parts thereof	18%
94021090	GST Rate for -Dentists', barbers' or similar chairs and parts thereof: Other	18%
94029010	GST Rate for -Other : Hospital beds with mechanical fittings	18%
94029020	GST Rate for -Other : Parts	18%
94029090	GST Rate for -Other : Other	18%
9403	OTHER FURNITURE AND PARTS THEREOF	
94031010	GST Rate for -Metal furniture of a kind used in offices: Of steel	28%
94031090	GST Rate for -Metal furniture of a kind used in offices: Other	28%
94032010	GST Rate for -Other metal furniture: Of steel	28%
94032090	GST Rate for -Other metal furniture: Other	28%

94033010	GST Rate for -Wooden furniture of a kind used in offices:Cabinetware	28%
94033090	GST Rate for -Wooden furniture of a kind used in offices: Other	28%
94034000	GST Rate for -Wooden furniture of a kind used in the kitchen	28%
94035010	GST Rate for -Wooden furniture of a kind used in the bed room: Bed stead	28%
94035090	GST Rate for -Wooden furniture of a kind used in the bed room: Other	28%
94036000	GST Rate for -Other wooden furniture	28%
94037000	GST Rate for -Furniture of plastics	28%
94038010	GST Rate for -Other Furniture and Parts thereof (including cane, osier, bamboo or similar materials	18%
94038090	GST Rate for -Other Furniture and Parts thereof (including cane, osier, bamboo or similar materials-Other	28%
94038100	GST Rate for -Of bamboo or rattan	18%
94038900	GST Rate for- Other	28%
94039000	GST Rate for -Parts	28%
9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED	

94041000	GST Rate for -Mattress supports	28%
94042110	GST Rate for -Mattresses: Of cellular rubber or plastics, whether or not covered: Of rubber	28%
94042190	GST Rate for -Mattresses: Of cellular rubber or plastics, whether or not covered: Of plastic	28%
94042910	GST Rate for -Spring interior	28%
94042920	GST Rate for -Of Rubberized coir with or without combination of other materials, whether or not with metallic springs	28%
94042990	GST Rate for -other	28%
94043010	GST Rate for -Filled with feathers or down	28%
94043090	GST Rate for -Sleeping bags: Other	28%
94049011	GST Rate for -Filled with feathers or down	28%
94049019	GST Rate for -Other	28%
94049091	GST Rate for -Filled with feathers or down	28%
94049099	GST Rate for -Other	28%
9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE Tariff Item Description of goods Unit Rate of duty (1) (2) (3) (4) SECTION XX CHAPTER 94 736 SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED	

94051010	GST Rate for -Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares: Hanging lamps, complete fittings	12%
94051020	GST Rate for -Wall lamps	12%
94051090	GST Rate for -Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares: Other	12%
94052010	GST Rate for -Electric table, desk, bedside or floor-standing lamps: Table lamps, complete fittings	12%
94052090	GST Rate for -Electric table, desk, bedside or floor-standing lamps: Other	12%
94053000	GST Rate for -Lighting sets of a kind used for Christmas trees	12%
94054010	GST Rate for -Other electric lamps and lighting fittings: Searchlights and spotlights	12%
94054090	GST Rate for -Other electric lamps and lighting fittings: Other	12%
94055010	GST Rate for -Hurricane lanterns	12%
94055020	GST Rate for -Non-electrical lamps and lighting fittings: Miner's safety lamps	28%
94055031	GST Rate for -Non-electrical lamps and lighting fittings: - Oil pressure lamps: Kerosene pressure lanterns	5%
94055039	GST Rate for -Non-electrical lamps and lighting fittings: - Oil pressure lamps: Other	12%
94055040	GST Rate for -Non-electrical lamps and lighting fittings: Solar lanterns or lamps	12%

94055051	GST Rate for -Non-electrical lamps and lighting fittings: - Other oil lamps: Metal	12%
94055059	GST Rate for -Non-electrical lamps and lighting fittings: - Other oil lamps: Other	12%
94056010	GST Rate for -Illuminated signs, illuminated name-plates and the like : Of plastic	12%
94056090	GST Rate for -Illuminated signs, illuminated name-plates and the like : Of other materials	12%
94059100	GST Rate for -Parts: Of glass	5%
94059200	GST Rate for -Parts: Of plastics	5%
94059900	GST Rate for -Parts: Other	5%
9406	PREFABRICATED BUILDINGS	
94060011	GST Rate for -PREFABRICATED BUILDINGS Greenhouses: Greenhouse-in ready to assemble sets	18%
94060019	GST Rate for -Other	18%
94060091	GST Rate for -Other : Prefabricated housing material	18%
94060092	GST Rate for -Other : Prefabricated construction for cold storage	18%
94060093	GST Rate for -Other : Silos for storing ensilage	18%
94060099	GST Rate for -PREFABRICATED BUILDINGS - Other	18%