

GST Rate & HSN Code for Sugars and sugar confectionery - Chapter17

GST Rates & HSN Code for Cane Jaggery, Beet, Cane & Refined Sugar, Honey, Molasses & Sugar Confectionery - Chapter 17

HSN Code	Description	Rate (%)	Effective Date
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - RAW SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER :	5%	01/07/2017
170111	CANE SUGAR	5%	01/07/2017
17011200	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - RAW SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER : BEET SUGAR	5%	01/07/2017

170113	CANE SUGAR SPECIFIED IN SUB-HEADING NOTE 2 TO THIS CHAPTER	5%	01/07/2017
17011310	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - RAW SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER --CANE SUGAR SPECIFIED IN SUB-HEADING NOTE 2 TO THIS CHAPTER---CANE JAGGERY	5%	01/07/2017
17011320	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - RAW SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER --CANE SUGAR SPECIFIED IN SUB-HEADING NOTE 2 TO THIS CHAPTER---KHANDSARI SUGAR	5%	01/07/2017

17011390	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - RAW SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER --CANE SUGAR SPECIFIED IN SUB-HEADING NOTE 2 TO THIS CHAPTER---OTHER	5%	01/07/2017
170114	OTHER CANE SUGAR	5%	01/07/2017
17011410	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - RAW SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER --OTHER CANE SUGAR--- CANE JAGGERY	5%	01/07/2017
17011420	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - RAW SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER --OTHER CANE SUGAR ---KHANDSARI SUGAR	5%	01/07/2017

17011490	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - RAW SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING MATER--OTHER CANE SUGAR --- OTHER	5%	01/07/2017
17019100	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - OTHER : REFINED SUGAR CONTAINING ADDED FLAVOURING OR COLOURING MATTER	12%	15/11/2017
170199	OTHER	12%	15/11/2017
17019910	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - OTHER : OTHER : SUGAR CUBES	5%	01/07/2017
17019990	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM - OTHER : OTHER : SUGAR CUBES	5%	01/07/2017

1702	Palmyra sugar, mishri, batasha, bura, [akar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets,gajak, khaja, khajuli, anarsa	5%	01/07/2017
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL - LACTOSE AND LACTOSE SYRUP	18%	01/07/2017
170211	CONTAINING BY WEIGHT 99% OR MORE LACTOSE, EXPRESSED AS ANHYDROUS LACTOSE, CALCULATED ON THE DRY MATTER	18%	01/07/2017

17021110	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL - LACTOSE AND LACTOSE SYRU	18%	01/07/2017
17021190	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL- LACTOSE AND LACTOSE SYRUP	18%	01/07/2017
170219	OTHER	18%	01/07/2017

17021910	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARMEL - LACTOSE AND LACTOSE SYRU	18%	01/07/2017
17021990	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARMEL - LACTOSE AND LACTOSE SYRU	18%	01/07/2017
170220	MAPLE SUGAR AND MAPLE SYRUP	18%	01/07/2017

17022010	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CAMEL - MAPLE SUGAR AND MAPLE SY	18%	01/07/2017
17022090	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CAMEL - MAPLE SUGAR AND MAPLE SY	18%	01/07/2017

170230	GLUCOSE AND GLUCOSE SYRUP, NOT CONTAINING FRUCTOSE OR CONTAINING IN THE DRY STATE LESS THAN 20% BY WEIGHT OF FRUCTOSE	18%	01/07/2017
17023010	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL-GLUCOSE AND GLUCOSE SYRUP	18%	01/07/2017

17023020	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL-GLUCOSE AND GLUCOSE SYRUP	18%	01/07/2017
17023031	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL-GLUCOSE AND GLUCOSE SYRUP	18%	01/07/2017

17023039	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL-GLUCOSE AND GLUCOSE SYRUP	18%	01/07/2017
170240	GLUCOSE AND GLUCOSE SYRUP, CONTAINING IN THE DRY STATE AT LEAST 20% BUT LESS THAN 50% BY WEIGHT OF FRUCTOSE, EXCLUDING INVERT SUGAR	18%	01/07/2017

17024010	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL-GLUCOSE AND GLUCOSE SYRUP	18%	01/07/2017
17024020	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL-GLUCOSE AND GLUCOSE SYRUP	18%	01/07/2017

17024031	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL-GLUCOSE AND GLUCOSE SYRUP	18%	01/07/2017
17024039	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL-GLUCOSE AND GLUCOSE SYRUP	18%	01/07/2017

17025000	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL-CHEMICALLY PURE FRUCTOSE	18%	01/07/2017
170260	OTHER FRUCTOSE AND FRUCTOSE SYRUP, CONTAINING IN THE DRY STATE MORE THAN 50% BY WEIGHT OF FRUCTOSE, EXCLUDING INVERT SUGAR	18%	01/07/2017

17026010	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; Caramel-OTHER FRUCTOSE AND FRUCTO	18%	01/07/2017
17026090	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; Caramel-OTHER FRUCTOSE AND FRUCTO	18%	01/07/2017

170290	OTHER, INCLUDING INVERT SUGAR AND OTHER SUGAR AND SUGAR SYRUP BLENDS CONTAINING IN THE DRY STATE 50% BY WEIGHT OF FRUCTOSE	18%	01/07/2017
17029010	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARMEL - OTHER FRUCTOSE AND FRUCTO	18%	01/07/2017

17029020	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARMEL - OTHER FRUCTOSE AND FRUCTO	18%	01/07/2017
17029030	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARMEL - OTHER FRUCTOSE AND FRUCTO	18%	01/07/2017

17029040	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARMEL - OTHER FRUCTOSE AND FRUCTO	18%	01/07/2017
17029050	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARMEL - OTHER FRUCTOSE AND FRUCTO	18%	01/07/2017

17029090	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL - OTHER FRUCTOSE AND FRUCTO	18%	01/07/2017
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR	28%	01/07/2017
17031000	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR - CANE MOLASSES	28%	01/07/2017
170390	OTHER	28%	01/07/2017
17039010	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR - OTHER : MOLASSES, EDIBLE	28%	01/07/2017

17039090	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR - OTHER : MOLASSES, EDIBLE	28%	01/07/2017
1704	Sugar boiled confectionery	12%	25/01/2018
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA	18%	25/01/2018 15/11/2017 1/07/2017
17041000	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA - CHEWING GUM, WHETHER OR NOT SUGAR COATED	18%	25/01/2018 15/11/2017 1/07/2017
170490	OTHER	18%	25/01/2018 15/11/2017 1/07/2017
17049010	SUGAR CONFECTIONARY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA - OTHER : JELLY CONFECTIONARY	18%	25/01/2018 15/11/2017 1/07/2017

17049020	SUGAR CONFECTIONARY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA - OTHER : BOILED SWEETS, WHETHER OR NOT FILLED	12%	25/01/2018 15/11/2017 1/07/2017
17049030	SUGAR CONFECTIONARY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA - OTHER : TOFFEES, CARAMELS AND SIMILAR SWEETS	18%	25/01/2018 15/11/2017 1/07/2017
17049090	SUGAR CONFECTIONARY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA - OTHER : OTHER	18%	25/01/2018 15/11/2017 1/07/2017

Disclaimer: Rates given above are updated up to the GST (Rate) notification no. 05/2020 dated 16th October 2020 to the best of our information. We have sourced the HSN code information from the master codes published on the NIC's GST e-Invoice system.