

21.10 GST Rates of Oilseeds (other than Seed Quality) and Oilseed Commodities

HSN Code	Commodity	Rate of GST (%)
OILSEEDS		
1201	Soybean Seed	5%
1202	Groundnuts (not roasted or otherwise cooked)	5%
1203	Copra	5%
1204	Linseed, whether or not broken	5%
1205	Rape or Colza Seed, whether or not broken	5%
1206	Sunflower Seed, whether or not broken	5%
1207	Palm nuts, Palm kernel	5%
1207	Cotton Seed	5%
1207	Castor Seed	5%
1207	Sesamum Seed	5%
1207	Mustard Seed	5%
1207	Safflower Seed	5%
1207	Mango Kernel	5%
1207	Niger seed	5%
1207	Kokum	5%
1211	Neem Seed, Neem Leaves	5%
1211	Jajoba Seeds	5%
VEGETABLE OILS		
1507	Soybean Oil (both Crude & Refined)	5%
1507	Groundnut Oil (both Crude & Refined)	5%
1509	Olive Oil (both Crude & Refined)	5%
1511	Palm Oil and its fractions (both Crude & Refined)	5%

HSN Code	Commodity	Rate of GST (%)
1512	Sunflower Oil (both Crude & Refined)	5%
1512	Safflower oil (both Crude & Refined)	5%
1512	Cottonseed oil (both Crude & Refined)	5%
1513	Coconut (copra Oil) (both Crude & Refined)	5%
1513	Palm Kernel oil & its fraction (both Crude & Refined)	5%
1514	Rape, Colza or Mustard Oil (both Crude & Refined)	5%
1515	Linseed Oil, (both Crude & Refined)	5%
1515	Maize (Corn) Oil (both Crude & Refined)	5%
1515	Castor Oil (both Crude & Refined)	5%
1515	Sesame Oil (both Crude & Refined)	5%
1515	Neem seed oil (both Crude & Refined)	5%
1515	Karanja Oil (both Crude & Refined)	5%
1515	Niger Seed Oil(both Crude & Refined)	5%
1515	Mango Kernel Oil(both Crude & Refined)	5%
1515	Mahua Oil(both Crude & Refined)	5%
1515	Rice Bran Oil (both Crude & Refined)	5%
1515	Jajoba Oil(both Crude & Refined)	5%
1515	Tamarind Seed Kernel Oil	5%
1516	Partly or wholly Hydrogenated, Interesterified Re-esterified Of elaidinised. both crude and refined:- Cottonseed oil, Groundnut oil, Castor oil	5%
1517	Blended Vegetable Oils	5%
1517	Margarine	18%
1521	Vegetable Waxes	18%
1522	Degrass, Residue resulting from treatment of fatty substances or vegetable waxes (incl. Soap Stock, Waxes, Gums, Spent Earth)	18%
OIL CAKE		
2302	Rice Bran	5%
2304	Soybean Oilcake	5%
2305	Groundnut oilcake	5%
2306	Cottonseed Oilcake	NIL
2306	Linseed Oilcake	5%
2306	Sunflower Seed Oilcake	5%
2306	Rape or Colza seed Oilcake	5%
2306	Coconut or Copra Oilcake	5%
2306	Mowra oilcake	5%
2306	Coconut or Copra Oilcake	5%
2306	Mustard seed Oilcake	5%
2306	Niger seed Oilcake	5%
2306	Sesamum seed Oilcake	5%
2306	Mango Kernel Oilcake	5%
2306	Sal seed Oilcake	5%
2306	Tamarind Seed Kernel Cake	5%
3823	Rice Bran Fatty Acid	18%
3823	Sunflower Fatty .Acid (Distillate)	18%

HSN Code	Commodity	Rate of GST (%)
3823	Coltonseed Fatty Acid (Distillate)	18%
GST on All OILMEALS		NIL

Source: SEA HANDBOOK 2019; GST Council Notification No: 12/2017-Central Tax, dated: 28.7.2017