

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     | 9%         | 9%         | 18%        |
| 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     | 9%         | 9%         | 18%        |
| 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%         |

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|--------|------------------------|--|----------|------------|------------|------------|
| 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%        |