

GST RATE SCHEDULE

for

SCRAP, WASTE & RESIDUE PRODUCTS

The GST rate on a supply of scrap, waste or residue is not uniform. It depends on the HSN classification of the specific material and the Schedule under which that HSN falls in the rate notification. Metal scrap, plastic waste and e-waste attract 18%; most agricultural, textile, paper and glass residues attract 5%; precious-metal scrap attracts 3%; tobacco refuse attracts 40%; and a few items are fully exempt. This schedule, effective from 22 September 2025, is based on:

- **Notification No. 9/2025-Central Tax (Rate) dated 17.09.2025** – taxable goods
- **Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025** – exempt goods

Rates at a Glance

Category	Total GST Rate	Source
Schedule I	5%	Notification No. 9/2025-CT(R)
Schedule II	18%	Notification No. 9/2025-CT(R)
Schedule III	40%	Notification No. 9/2025-CT(R)
Schedule IV	3%	Notification No. 9/2025-CT(R)
Exempt	Nil	Notification No. 10/2025-CT(R)

* S. No. refers to the serial number of the entry in the relevant Schedule of the notification. Rates shown are total GST (CGST + SGST, or IGST for inter-State supplies).

Schedule I — Scrap, Waste & Residue Taxable at 5%

Total GST 5% (CGST 2.5% + SGST 2.5%) | Notification No. 9/2025-CT(Rate) dated 17.09.2025

S. No.*	HSN Code	Description of Goods	GST Rate
12	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush-making hair; waste of such bristles or hair	5%
14	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	5%
15	0507 (except 050790)	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products	5%
16	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape; powder and waste thereof	5%

S. No.*	HSN Code	Description of Goods	GST Rate
99	1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	5%
112	1802	Cocoa shells, husks, skins and other cocoa waste	5%
154	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplements and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]	5%
156	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	5%
157	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	5%
158	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	5%
159	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305, other than cottonseed oil cake and de-oiled rice bran	5%
160	2307	Wine lees; argol	5%
182	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, road metalling or railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder of stones of heading 2515 or 2516, whether or not heat-treated	5%
189	2525	Mica, including splittings; mica waste	5%
201	2618	Granulated slag (slag sand) from the manufacture of iron or steel	5%
202	2619	Linz-Donawitz (LD) slag	5%
236	3006	Pharmaceutical goods specified in Note 4 to Chapter 30, i.e. sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; waste pharmaceuticals (other than contraceptives); ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes	5%
267	4004 00 00	Waste, parings and scrap of rubber (other than hard rubber)	5%
277	4017	Waste or scrap of hard rubber	5%
288	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5%

S. No.*	HSN Code	Description of Goods	GST Rate
294	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5%
316	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	5%
317	4707	Recovered (waste and scrap) paper or paperboard	5%
326	5007	Woven fabrics of silk or of silk waste	5%
331	5201 to 5203	Cotton and cotton waste	5%
335	5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	5%
336	5302	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	5%
337	5303	Textile bast fibres (other than jute fibres), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	5%
345	5505	Waste of man-made fibres	5%
391	6309 or 6310	Worn clothing and other worn articles; rags	5%
406	7001	Cullet and other waste and scrap of glass	5%
437	84, 85 or 94	Renewable energy devices and parts for their manufacture: (a) bio-gas plant; (b) solar power-based devices; (c) solar power generator; (d) windmills, Wind Operated Electricity Generator (WOEG); (e) waste-to-energy plants/devices; (f) solar lantern/solar lamp; (g) ocean waves/tidal waves energy devices/plants; (h) photovoltaic cells, whether or not assembled in modules or made up into panels. Where supplied along with a taxable service specified at S. No. 38 of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, 70% of the gross consideration is deemed to be the value of goods and 30% the value of the service.	5%

Schedule II — Scrap, Waste & Residue Taxable at 18%

Total GST 18% (CGST 9% + SGST 9%) | Notification No. 9/2025-CT(Rate) dated 17.09.2025

S. No.*	HSN Code	Description of Goods	GST Rate
20	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag	18%
21	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds	18%
22	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]	18%

S. No.*	HSN Code	Description of Goods	GST Rate
29	2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations n.e.s. containing 70% or more by weight of such oils as basic constituents; waste oils; Avgas [excluding items outside GST (petrol, diesel, ATF) and PDS kerosene]	18%
32	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	18%
111	3825	Residual products of the chemical or allied industries, not elsewhere specified or included [except municipal waste, sewage sludge and other wastes specified in Note 6 to Chapter 38]	18%
116	3915	Waste, parings and scrap, of plastics	18%
130	4004	Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)	18%
143	4017	Hard rubber (e.g. ebonite) in all forms, other than waste and scrap; articles of hard rubber	18%
165	4501	Waste cork; crushed, granulated or ground cork	18%
224	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders	18%
263	7204	Ferrous waste and scrap; re-melting scrap ingots of iron or steel	18%
309	7404	Copper waste and scrap	18%
324	7503	Nickel waste and scrap	18%
331	7602	Aluminium waste and scrap	18%
347	7802	Lead waste and scrap	18%
351	7902	Zinc waste and scrap	18%
357	8002	Tin waste and scrap	18%
360	8101 to 8112	Other base metals, namely tungsten, molybdenum, tantalum, magnesium, cobalt mattes and other intermediate products of cobalt metallurgy, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap	18%
361	8113	Cermets and articles thereof, including waste and scrap	18%
473	84 or 85	E-waste, i.e. electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 [G.S.R. 338(E) dated 23.03.2016], whole or in part, if discarded as waste by the consumer or bulk consumer	18%
521	8549	Electrical and electronic waste and scrap	18%

Schedule III — Scrap, Waste & Residue Taxable at 40%

Total GST 40% (CGST 20% + SGST 20%) | Notification No. 9/2025-CT(Rate) dated 17.09.2025

S. No.*	HSN Code	Description of Goods	GST Rate
15	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	40%

Schedule IV — Scrap, Waste & Residue Taxable at 3%

Total GST 3% (CGST 1.5% + SGST 1.5%) | Notification No. 9/2025-CT(Rate) dated 17.09.2025

S. No.*	HSN Code	Description of Goods	GST Rate
2	7105	Dust and powder of natural or synthetic precious or semi-precious stones	3%
9	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	3%

Exempt Scrap, Waste & Residue

Nil rate | Notification No. 10/2025-CT(Rate) dated 17.09.2025

S. No.*	HSN Code	Description of Goods	GST Rate
20	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair	Nil
23	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products	Nil
118	3825	Municipal waste, sewage sludge, clinical waste	Nil
140	5003	Silk waste	Nil
143	5103	Waste of wool or of fine or coarse animal hair	Nil

Key Points to Remember

- **Reverse charge:** Supplies of certain metal scrap (Chapters 72 to 81) by an unregistered person to a registered person are taxable under reverse charge, and TDS at 2% applies on metal scrap supplies between registered persons (B2B) under Notification No. 25/2024-CT. Check applicability for each transaction.
- **Classification first:** Scrap generated from an article does not automatically follow the article's rate; classify the scrap under its own HSN.
- **E-waste:** Discarded electrical and electronic equipment is taxed at 18% irrespective of the rate applicable to the new equipment.

Disclaimer: This schedule is prepared for general reference and compliance planning only. HSN classification and the applicable rate should be verified against the relevant Central Tax (Rate) notifications, as amended, before relying on it for any supply, return filing or advisory purpose. Rajput Jain & Associates accepts no responsibility for any loss arising from action taken or not taken on the basis of this document.

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