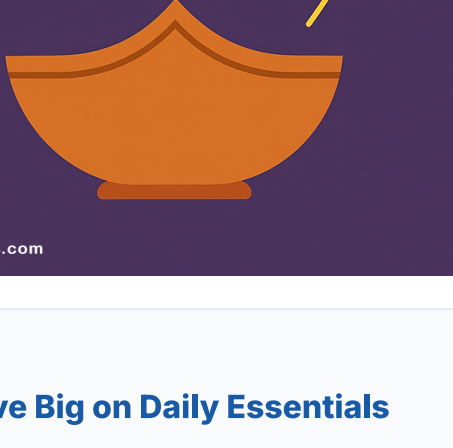


Next-Gen GST Reform – Historic Diwali Gift for the Nation

DIWALI TAX GIFT



@susheelholidays.com



Save Big on Daily Essentials

Items	From	To
Bar, Shampoos, Toothpaste, Toilet Soap	18%	5%
Butter, Ghee, Cheese & Dairy Spreads	12%	5%
Pre-packaged Namkeens, Bhujia	12%	5%
Utensils & Sewing Machines	12%	5%
Baby Napkins & Sanitary Napkins	12%	5%



Uplifting Farmers & Agriculture

Items	From	To
Tractors, Tyres & Parts	18%	5%
Specified Bio-Pesticides	12%	5%
Drip Irrigation & Sprinklers	12%	5%
Agricultural/Horticultural Machines	12%	5%



Relief in Healthcare Sector

Items	From	To
Individual Health & Life Insurance Zero GST	18%	Nil
Thermometer	18%	5%
Medical Grade Oxygen	12%	5%
Diagnostic Kits & Reagents	12%	5%
Glucometer & Test Strips	12%	5%
Corrective Spectacles	12%	5%



Automobiles Made Affordable

Items	From	To
Petrol/Hybrid/LPG/CNG Cars	28%	18%
Diesel/Hybrid Cars	28%	18%
3-Wheeler Vehicles	28%	18%
Motor Cycles (350 cc & below)	28%	18%
Goods Transport Vehicles	28%	18%



Affordable Education

Items	From	To
Maps, Charts & Globes Zero GST	12%	Nil
Pencils, Sharpeners, Crayons Zero GST	12%	Nil
Exercise Books & Notebooks Zero GST	5%	Nil
Eraser Zero GST	5%	Nil



Save on Electronic Appliances

Items	From	To
Air Conditioners	28%	18%
Television (above 32")	28%	18%
Monitors & Projectors	28%	18%
Dish Washing Machines	28%	18%



Process Reforms

Registration

- Automatic registration within 3 working days.
- Simplified process based on risk analysis.
- Excludes those with < ₹2.5 Lakh per month tax credits.

Filing & Audit

- Quarterly returns for small taxpayers.
- System-based risk analysis for audit selection.
- Reduced compliance burden.

Refund

- Provisional refunds via system-based evaluation.
- Focus on Zero Rated Supplies.
- Streamlined for Inverted Duty Structure.

Impact Analysis

GST reform reduces costs across essentials, healthcare, education, electronics, and agriculture. Simplified procedures boost compliance for businesses and support 'Aatmanirbhar Bharat'.

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