GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO. 2702

TO BE ANSWERED ON MONDAY, MARCH 09, 2026/PHALGUNA 18, 1947 (SAKA)

GST ON ULTRA PROCESSED FOODS

2702. SHRI G KUMAR NAIK:

Will the Minister of FINANCE be pleased to state:

(a) the current GST slab applicable to ultra-processed Foods (UPFs) and foods High in Fat, Sugar or Salt (HFSS), along with the criteria used to determine their tax classification;

(b) whether the Government has assessed the potential health and economic benefits of imposing higher taxes on unhealthy food products; and;

(c) if so, the details thereof?

ANSWER
MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a) GST rates and exemptions are prescribed on the recommendations of the GST Council, which consists of members of the Union and State Governments. The GST rate schedules are based on the harmonised system of nomenclature (HSN) which is a multipurpose international product nomenclature. Food products are classified under chapters 1 to 21 of HSN. There is no separate treatment for GST rates on ultra-processed Foods (UPFs) and foods High in Fat, Sugar or Salt (HFSS).

(b) & (c): No formal assessment has been undertaken in this regard.

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