

## OLD AND NEW GST DIFFERENCE CALCULATION FOR VARIOUS SOME OF THE POPULAR AGRICULTURAL MACHINERY & EQUIPMENTS :-

| Sl.No. | Name of Agricultural Machinery & Equipment      | Basic cost of Agricultural Machinery & Equipment (Rs.) | Present GST rate @ 12 % (Rs.) | Total Cost with 12% GST (Rs.) | Upcoming Revised GST rate @ 5% (Rs.) | Total cost with revised GST @ 5% (Rs.) | Saving (Rs.)    |
|--------|-------------------------------------------------|--------------------------------------------------------|-------------------------------|-------------------------------|--------------------------------------|----------------------------------------|-----------------|
| 1.     | <b>Tractor 35 HP</b>                            | 5,80,000                                               | 69,600                        | 6,50,000                      | 29,000                               | 6,09,000                               | <b>41,000</b>   |
| 2.     | <b>Tractor 45 HP</b>                            | 6,43,000                                               | 77,160                        | 7,20,000                      | 32,150                               | 6,75,000                               | <b>45,000</b>   |
| 3.     | <b>Tractor 50 HP</b>                            | 7,59,000                                               | 91,080                        | 8,50,000                      | 37,950                               | 7,97,000                               | <b>53,000</b>   |
| 4.     | <b>Tractor 75 HP</b>                            | 8,93,000                                               | 1,07,160                      | 10,00,000                     | 44,650                               | 9,37,000                               | <b>63,000</b>   |
| 5.     | <b>Power Tiller 13 HP</b>                       | 1,69,643                                               | 20,357                        | 1,90,000                      | 8,482                                | 1,78,125                               | <b>11,875</b>   |
| 6.     | <b>Paddy Transplanter- 4 row walk behind</b>    | 2,20,000                                               | 26,400                        | 2,46,400                      | 11,000                               | 2,31,000                               | <b>15,400</b>   |
| 7.     | <b>Multicrop Thresher - 4 tone/ hr capacity</b> | 2,00,000                                               | 24,000                        | 2,24,000                      | 1,0000                               | 2,10,000                               | <b>14,000</b>   |
| 8.     | <b>Power weeder - 7.5 hp</b>                    | 78,500                                                 | 9,420                         | 87,920                        | 3,925                                | 82,425                                 | <b>5,495</b>    |
| 9.     |                                                 |                                                        |                               |                               |                                      |                                        |                 |
| 10.    | <b>Trailer 5 tone capacity</b>                  | 1,50,000                                               | 18,000                        | 1,68,000                      | 7,500                                | 1,57,500                               | <b>10,500</b>   |
| 11.    | <b>Seed Cum Fertilizer Drill - 11 tyne</b>      | 46,000                                                 | 5,520                         | 51,520                        | 2,300                                | 48,300                                 | <b>3,220</b>    |
| 12.    | <b>Seed cum Fertiliser Drill - 13 Tine</b>      | 62,500                                                 | 7,500.00                      | 70,000                        | 3,125.00                             | 65,625                                 | <b>4,375</b>    |
| 13.    | <b>Harvester Combine 14 feet Cutter Bar</b>     | 26,78,571                                              | 3,21,428                      | 30,00,000                     | 1,33,928                             | 28,12,500                              | <b>1,87,500</b> |

|     |                                                           |           |           |           |          |           |               |
|-----|-----------------------------------------------------------|-----------|-----------|-----------|----------|-----------|---------------|
| 14. | <b>Straw Reaper<br/>5 feet</b>                            | 3,12,500  | 37,500.   | 3,50,000  | 15,625   | 3,28,125  | <b>21,875</b> |
| 15. | <b>Super Seeder<br/>8 Feet</b>                            | 2,41,071  | 28,928.57 | 2,70,000  | 12,053   | 2,53,125  | <b>16,875</b> |
| 16. | <b>Happy Seeder<br/>10 Tine</b>                           | 1,51,786  | 18,214    | 1,70,000  | 7,589.29 | 1,59,375  | <b>10,625</b> |
| 17. | <b>Rotavator<br/>6 Feet</b>                               | 1,11,607  | 13,392    | 1,25,000  | 5,580    | 1,17,187  | <b>7,812</b>  |
| 18. | <b>Baler Square<br/>6 feet</b>                            | 13,39,286 | 1,60,714  | 15,00,000 | 66,964   | 14,06,250 | <b>93,750</b> |
| 19. | <b>Mulcher<br/>8 Feet</b>                                 | 1,65,179  | 19,821    | 1,85,000  | 8,258    | 1,73,437  | <b>11,562</b> |
| 20. | <b>Pneumatic Planter<br/>4 Row</b>                        | 4,68,750  | 56,250    | 5,25,000  | 23,437   | 4,92,187  | <b>32,812</b> |
| 21. | <b>Sprayer Tractor<br/>Mounted<br/>400 Liter capacity</b> | 1,33,929  | 16,071    | 1,50,000  | 6,696    | 1,40,625  | <b>9,375</b>  |