



सत्यमेव जयते

कार्यालय प्रधानआयुक्त,
तकनीकी शाखा (मुख्यालय)
माल एवं सेवाकर, दिल्ली (उत्तर), केंद्रीय राजस्व भवन,
इंद्रप्रस्थ इस्टेट, नई दिल्ली -110002



C.No. IV(16)530/CGST/Delhi North/Tech/Trade Notice & office order/2020

दिनांक:- .08.2024

TRADE NOTICE No. 23/2024-25

Attention of the Trade & Industries, Field Formations and Departmental Officers is invited to the Circular No. 229/23/2024-GST dated 15.07.2024 issued by the Central Board of Indirect Taxes & Customs (CBIC) regarding “**Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi**”.

2. Based on the recommendations of the GST Council in its 53d meeting held on 22nd June, 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, clarifications on the following issues are being issued through this Circular as under:

3. **Clarification regarding GST rate on Solar Cookers:**

3.1 Representations have been received seeking clarification regarding appropriate classification and applicable GST rate on supply of solar cookers that work on dual energy source. However, Ministry of Railways had brought out certain difficulties in implementation of the above said notification and matter was examined by the 53rd GST Council in its meeting held on 22nd June, 2024.

3.2 On the recommendations of GST Council, it is hereby clarified that solar cookers that work on dual energy of solar energy and grid electricity are appropriately classifiable under heading 8516 and already attract a GST rate of 12% vide Sl. No. 201A of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017.

4. **Clarification regarding GST rate on Fire Water Sprinklers:**

4.1 Representations have been received seeking clarification as to whether the existing entry covering sprinkles at 12% GST rate also cover Fire Water Sprinklers.

4.2 On the recommendations of the Council, it is hereby clarified that all types of sprinklers, including fire water sprinklers attract GST at the rate of 12% vide Sl. No. 195 B of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017.

4.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are regularized on "as is where is basis".

5. **Clarification regarding GST rate on parts of Poultry-keeping machinery:**

5.1 Representations have been received seeking clarification regarding appropriate classification and applicable GST rate on supply of 'parts' of Poultry-keeping machinery.

5.2 Parts of Poultry-keeping machinery are classifiable under tariff item 8436 91 00 and attract GST at the rate of 12% vide Sl. No. 199 of Schedule II of notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017. On the recommendations of the Council, to bring clarity on the issue, the relevant entry at Sl. No. 199 of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017, has been amended vide notification No. 2/2024-Central Tax (Rate), dated the 12th July, 2024 to specifically include 'parts' of Poultry-keeping machinery.

5.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are regularized on "as is where is basis".

6. **Clarification regarding the scope of expression 'pre-packaged and labelled' for supply of agricultural farm produce:**

6.1 Representations have been received seeking clarification regarding the scope of expression *pre-packaged and labelled' for the purposes of levy of GST on supply of agricultural farm produce in view of amendment made in Legal Metrology (Packaged Commodities) Rules, 2011.

6.2 On the basis of the recommendation of the GST Council, the definition of 'pre-packaged and labelled' in notification No. 1/2017-Central Tax (Rate) and notification No. 2/2017-Central Tax (Rate), both dated the 28th June, 2017, has been amended vide notification No. 2/2024-Central Tax (Rate) dated 12th July 2024 and notification No. 3/2024-Central Tax (Rate) dated 12th July, 2024, respectively, to exclude the supply of agricultural farm produce in package(s) of commodities respectively, to exclude the supply of agricultural farm produce in package(s) of commodities labelled'. Consequently, supply of agricultural farm produce in package (s) containing quantity of more than 25 kilogram or 25 litre will not attract GST levy of 5%.

6.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are hereby regularized on "as is where is" basis.

7. **Clarification regarding supplies of goods made to or by agency engaged by Government.**

7.1 Prior to 17th July, 2022, supplies of pulses and cereals attracted GST at rate of 5%, wherein the said goods were put up in a unit container and bearing a registered brand name and/or bearing a brand name on which an actionable claim or enforceable right in a court of law is available.

7.2 On the basis of the recommendation of the GST Council, in view of the genuine interpretational issues, the issues for the past period from 01.07.2017 up to 17.07.2022 are hereby regularized on "as is where is" basis for supplies made to or by any agency engaged by Union Government or State Government/Union Territory for procurement and sale of such goods under any programme/scheme duly approved by the Central Government or any State Government intended to distribute such goods at free of cost or at subsidized rate to the eligible beneficiaries like economically weaker sections of the society subject to following conditions,

namely:-

a. the concerned supplier furnishes a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned recommending that supplies have been made to or by an agency engaged by Union Government or State Government/Union Territory for procurement and sale of such goods under any programme/scheme duly approved by the Central Government or any State Government intended to distribute such goods at free of cost or at subsidized rate to the eligible beneficiaries like economically weaker sections of the society, within a period of 180 days from the date of issuance of this Circular to the jurisdictional Commissioner of the Central Tax or jurisdictional Commissioner of the State Tax, or jurisdictional officer of the Union Territory Tax, as the case maybe; and

b. Input Tax Credit shall not be allowed on such inputs and, if availed on such inputs, it shall be reversed within a period of 180 days from the date of issuance of this Circular, if the supplier intends to take the benefit under the proposed regularisation.

8. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of this Commissionerate/undersigned at email ID commr-cexdell@nic.in.

9. This issues with the approval of the Commissioner of CGST, Delhi North.


Additional Commissioner (Tech)
CGST Delhi North

To:

The members of RAC/Trade Associations/Chambers of Commerce in Delhi.

Copy to :-

1. PS to Principal Chief Commissioner, Central Tax, Delhi Zone.
2. PS to Principal Commissioner/Commissioner, Central Tax, Delhi East, Delhi South, Delhi East, Delhi West.
3. AC (Systems) for getting it uploaded on Commissionerate's website.
4. All Divisional ACs/DCs of CGST Delhi North Commissionerate.
5. All the officers and staff of CGST Delhi North Commissionerate.
6. Notice Board/Guard File.