

GOVERNMENT OF ASSAM
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX
CUM COMMISSIONER OF TAXES, ASSAM
KAR BHAWAN :: DISPUR, GUWAHATI-6

CIRCULAR NO. 190/2025-GST

Dated Dispur the 19th February, 2025.

৬ ফাগুন ১৪৩১ ভাস্কৰাব্দ

Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 55th meeting -reg.

No. CT/GST-15/2017/1293.— Based on the recommendations of the GST Council in its 55th, in exercise of the powers conferred under section 168 of the Assam Goods and Services Tax Act, 2017, the Commissioner hereby clarifies the following issues through this circular for the purpose of uniformity in their implementation:

1. Clarification regarding classification and GST rate on pepper of genus Piper

- 1.1 References were received seeking clarification on the classification and applicable GST rate on supply of pepper of the genus Piper and whether supply of dried pepper by an agriculturist is exempt from GST.
- 1.2 Based on the recommendations of the GST Council in its 55th meeting, it is hereby clarified that pepper of genus Piper, whether green (fresh), white or black, is covered under HS 0904 and attracts 5% GST vide Sl. No. 38 of Schedule I of notification No. 1/2017-State Tax (Rate) dated the 29th June, 2017.
- 1.3 As regards, applicability of GST on supply of dried pepper by an agriculturist from their plantations, Section 23 (1) (b) of the Assam GST Act provides that an agriculturist, as defined in Section 2(7) of the Assam GST Act, to the extent of supply of produce out of cultivation of land is not liable to take registration.
- 1.4 As per the recommendation of the GST Council, it is hereby clarified that an agriculturist supplying dried pepper is not liable to be registered under Section 23(1) of the Assam GST Act is exempt from GST.

2. Clarification regarding raisins supplied by an agriculturist

- 2.1 Reference was received seeking clarification on the applicable rate on supply of raisins by agriculturists.
- 2.2 As per the recommendation of the GST Council, it is hereby clarified that an agriculturist supplying raisins is not liable to be registered under Section 23(1) of the Assam GST Act is exempt from GST.

3. Clarification on GST rate on ready to eat popcorn

- 3.1 Representations were received seeking clarification regarding appropriate classification and applicable GST rate on ready to eat popcorn.
- 3.2 On the recommendation of the Council, it is hereby clarified that ready to eat popcorn which is mixed with salt and spices are classifiable under HS 2106 90 99. It is also hereby clarified that such ready to eat popcorn mixed with salt and spices classifiable under HS 2106 90 99 attracts 5% GST if other than pre-packaged and labelled vide Sl. No. 101A of Schedule I of notification No. 1/2017-State Tax (Rate) dated the 29th June, 2017 and 12% GST if sold as packaged and labelled vide Sl. No. 46 of Schedule II of notification No. 1/2017-State Tax (Rate) dated the 29th June, 2017, as it has the essential character of namkeens. However, when the popcorn is mixed with sugar thereby changing its character to sugar confectionary (e.g. caramel popcorn), it would be classifiable under HS 1704 90 90 attracting 18% GST vide Sl. No. 12 of Schedule III of notification No. 1/2017-State Tax (Rate) dated the 29th June, 2017
- 3.3 Further, in view of the prevailing genuine doubts regarding the applicability of GST rate on ready to eat popcorn mixed with salt and spices, as recommended by the Council the issue for past period upto xx.14.2.2025 is hereby regularized on 'as is where is' basis.

4. Fly ash based Autoclaved Aerated Concrete Blocks

- 4.1 References were received regarding the classification and applicable GST rate on autoclaved aerated concrete (AAC) blocks containing at least 50% fly ash content as raw material.
- 4.2 Fly ash bricks, fly ash aggregates and fly ash blocks classifiable under HS 6815 attract 12% GST vide Sl. No. 176B of Schedule II of notification No.1/2017-State Tax (Rate) dated 29.06.2017. Articles of cement, of concrete or of artificial stone, whether or not reinforced classifiable under HS 6810 attract 18% GST vide Sl. No. 181 of Schedule III of notification No. 1/2017-State Tax (Rate) dated 29th June, 2017.
- 4.3 As per the recommendation of the GST Council, it is hereby clarified that autoclaved aerated concrete (AAC) blocks containing more than 50% fly ash content will fall under HS 6815 and attract 12% GST.

5. Effective date of amended entry regarding ground clearance

- 5.1 Representations were received that there are different views in some jurisdictions regarding the effective date of amended entry 52B in notification No. 1/2017-Compensation Cess (Rate) dated 28.06.2017.
- 5.2 Prior to the 50th GST Council meeting, vide entry at Sl. No. 52B in the notification No. 01/2017- Compensation Cess (Rate) dated 28.06.2017, motor vehicles of engine capacity exceeding 1500 cc, popularly known as SUVs, including utility vehicles attracted 22% Compensation Cess.
- 5.3 Following the 50th GST Council meeting, vide notification No. 03/2023- Compensation Cess (Rate) dated 26.07.2023, the entry 52B was substituted to provide that the cess will be applicable to all motor vehicles known as utility vehicles by whatever name called, with

engine capacity exceeding 1500cc, length exceeding 4000mm and ground clearance of 170mm and above. Further, a new explanation was added that ground clearance means ground clearance in unladen condition.

- 5.3 As per the recommendation of the GST Council, it is hereby clarified that the amendment carried out *vide* notification No. 03/2023- Compensation Cess (Rate) dated 26.07.2023 will apply on or after 26.7.2023.
6. The above may be brought to the notice of all concerned.
7. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.
8. The Circular shall be deemed to have been issued on 14.02.2025.

Sd/=

(Jitu Doley, IRS.,)

Principal Commissioner of State Tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/1293-A

Dated Dispur the 19th February, 2025

Copy to :

1. The Special Commissioner of State Tax (All) / Additional Commissioner of State Tax (All)/ Joint Commissioner of State Tax (All) / Deputy Commissioner of State Tax (All) / Assistant Commissioner of State Tax (All) / Superintendent of State Tax (All) for information and necessary action.
2. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.
3. The P.S. to the Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, I-Block (3rd Floor), Dispur, Guwahati-6 for kind appraisal of Commissioner & Secretary.



Principal Commissioner of State Tax, Assam,
Dispur, Guwahati