

**GOVERNMENT OF ASSAM  
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX  
CUM COMMISSIONER OF TAXES, ASSAM  
KAR BHAWAN :: DISPUR, GUWAHATI-781006**

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**CIRCULAR NO. 173/2024-GST**

Dated Dispur the 13<sup>th</sup> September, 2024.

**Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53<sup>rd</sup> meeting held on 22<sup>nd</sup> June, 2024, at New Delhi—reg.**

**No. CT/GST-15/2017/1119.**— Based on the recommendations of the GST Council in its 53<sup>rd</sup> meeting held on 22<sup>nd</sup> June, 2024, at New Delhi, in exercise of the powers conferred under section 168 of the Assam Goods and Services Tax Act, 2017, clarifications on the following issues are being issued through this Circular as under:

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

- 2.1 Representations have been received seeking clarification regarding appropriate classification and applicable GST rate on supply of solar cookers that work on dual energy source.
- 2.2 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-(Rate) dated the 29<sup>th</sup> June, 2017.

**3. Clarification regarding GST rate on Tire Water Sprinklers:**

- 3.1 Representations have been received seeking clarification as to whether the existing entry covering sprinkles at 12% GST rate also cover Fire Water Sprinklers.
- 3.2 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-(Rate) dated the 29<sup>th</sup> June, 2017.
- 3.3 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".

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

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

4.2 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-(Rate), dated the 29<sup>th</sup> 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-(Rate) dated the 29<sup>th</sup> June, 2017, has been amended *vide* notification No. 2/2024-(Rate) to specifically include 'parts' of Poultry-keeping machinery.

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

5.1 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.

5.2 On the basis of the recommendation of the GST Council, the definition of 'pre-packaged and labelled' in notification No. 1/2017-(Rate) and notification No. 2/2017-(Rate), both dated the 29<sup>th</sup> June, 2017, has been amended *vide* notification No. 2/2024-(Rate) and notification No. 3/2024-(Rate), respectively, to exclude the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre from the scope of 'pre-packaged and 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%.

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 hereby regularized on "as is where is" basis.

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

6.1 Prior to 17<sup>th</sup> 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.

6.2 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 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, 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.
7. The above may be brought to the notice of all concerned.
  8. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.

Sd/=

( Pallav Gopal Jha, IAS )

Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati

Memo No. CT/GST-15/2017/1119-A

Dated Dispur the 13<sup>th</sup> September, 2024

Copy to :

1. PS to the Commissioner & Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind appraisal of Commissioner & Secretary.
2. 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.
3. 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.

*Pallav Gopal Jha*

Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati