

Circular No. 155/11/2021-GST

Dated – 17th June, 2021

Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System

Laterals/parts to be used solely or principally with sprinklers or drip irrigation system, which are classifiable under heading 8424, would attract a GST of 12%, even if supplied separately. However, any part of general use, which gets classified in a heading other than 8424, in terms of Section Note and Chapter Notes to HSN, shall attract GST as applicable to the respective heading.

For more details, please follow: https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_155.pdf