

Circular No. 163/19/2021-GST

Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 45th meeting held on 17th September, 2021 at Lucknow

Dated – 6th October, 2021

CBIC has clarified by issuing the **Circular No. 163/19/2021-GST** regarding GST rates & classification (goods) on 12 Type of Goods.

- i. Fresh vs dried fruits and nuts
- ii. Classification and applicable GST rates on Tamarind seeds
- iii. Coconut vs Copra
- iv. Classification and applicable GST rate on Pure henna powder and leaves, having no additives
- v. Scented sweet supari and flavored and coated illaichi
- vi. Classification of Brewers' Spent Grain (BSG), Dried Distillers' Grains with Soluble [DDGS] and other such residues and applicable GST rate
- vii. GST rates on goods [miscellaneous pharmaceutical products] falling under heading 3006
- viii. Applicability of GST rate of 12% on all laboratory reagents and other goods falling under heading 3822
- ix. Requirement of Original/ import Essentiality certificate, issued by the Directorate General of Hydrocarbons (DGH) on each inter-State stock transfer of goods imported at concessional GST rate for petroleum operations
- x. External batteries sold along with UPS Systems/ Inverter
- xi. Specified Renewable Energy Projects
- xii. Fiber Drums, whether corrugated or non-corrugated.

For more details, please follow:

https://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular%20No.%20163_18_2021_GST.pdf;jsessionid=C136063AAF80A98F28577108715387FA