

## Clarifications issued by CBIC with reference to GST levy

CBIC vide circular no. 179/11/2022 dated August 03, 2022 issued certain clarifications regarding GST rates & classification (goods) based on the recommendations of the 47th GST Council meeting.

- Electric vehicles whether or not fitted with a battery pack, attract GST rate of 5%
- Stones otherwise covered in S. No. 123 of Schedule-I (such as Napa stones), which are not mirror polished, are eligible for concessional rate under said entry
- Mangoes under CTH 0804 including mango pulp, but other than fresh mangoes and sliced, dried mangoes, attract GST at 12% rate
- Treated sewage water attracts Nil rate of GST
- Nicotine Polacrilex Gum attracts a GST rate of 18%
- Fly ash bricks and aggregate – condition of 90% fly ash content applied only to fly ash aggregate, and not fly ash bricks

### Applicability of GST on by-products of milling of Dal/ Pulses such as Chilka, Khanda and Churi

The by-products of milling of pulses/ dal such as Chilka, Khanda and Churi are appropriately classifiable under heading 2302 that consists of goods having description as bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. It is hereby clarified that the subject goods which inter alia is used as cattle feed ingredient are appropriately classifiable under heading 2302 and attract GST at the rate of 5% vide S. No. 103A of Schedule-I of notification no. 1/2017-Central Tax (Rate), dated the 28th June, 2017 and that for the past, the matter would be regularized on as is basis.

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