

TAX INFO

Dated: 08.10.2021

Latest update on GST Law: Information regarding **Clarification on GST Rates on goods** based on the **Circular No. 163 dated 06.10.2021**.

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Clarification on GST Rates:

S.No.	Item	GST Rate
1	Fresh fruits and nuts (Not frozen or dried in any manner)	Nil
2	Dried fruits and nuts	5% or 12%
3	Tamarind seeds used for sowing	Nil
4	Tamarind seeds used for purpose other than sowing	5%
5	Henna powder and leaves having no additives	5%
6	Mehendi cones	5%
7	Coconuts, fresh or dried, whether or not shelled or peeled	Nil
8	Copra (Dried flesh of coconut generally used for the extraction of coconut oil)	5%
9	Sweet supari	18%
10	Cardamom	5%
11	Flavoured and coated elaichi	18%
12	Brewers' spent grain (BSG), Dried distillers' grains with soluble [DDGS]	5%
13	Pharmaceutical Goods falling under heading 3006 (Including goods under Note 4 to Chapter 30 of the First schedule of the Custom Tariff Act, 1975)	12%
14	Diagnostic or Laboratory Reagents, Certified Reference Materials etc	12%
15	UPS/ inverter	18%
16	External Batteries except lithium-ion battery	28%
17	Goods classifiable under heading 4819- Cartons, boxes and cases of corrugated paper or paper board	18%

Clarification in respect of certain goods:

Goods used in connection of petroleum operations when transferred to other licensee or sub-contractor, original/ import Essentiality certificate issued by the Directorate General of Hydrocarbons (DGH) is sufficient and there is no need for taking a certificate every time on inter-state movement of goods within the same company / stock transfer so long as the goods are the same as those imported by the company at concessional rate of 5%.

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