

NO.F.1-11(8)-TAX/GST/2021 /20245-340
GOVERNMENT OF TRIPURA
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX
PANDIT NEHRU COMPLEX, GURKHABASTI
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 28 June, 2021.

Circular No. 11/2021 – GST (State)

To
The Additional Commissioner of State Tax/
Deputy Commissioner of State Tax/
Assistant Commissioner of State Tax (CDC)-I / II/
Superintendent of State Tax (All)/
Inspector of State Tax (All)

Subject: Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System—regarding.

The Government of India, Ministry of Finance, Department of Revenue vide Circular No. 155/11/2021–GST dated 17th June, 2021 has issued a clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System, in order to ensure uniformity in the implementation of the provisions of law across the field formations, which is annexed herewith.

In exercise of powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) for the purpose of uniformity in the implementation of the Act it is instructed to follow the clarification issued vide Circular No. 155/11/2021–GST dated 17th June, 2021 by the Government of India, Ministry of Finance, Department of Revenue.

Encls.: Circular No. 155/11/2021–GST.

Vishal
(Dr. Vishal Kumar, IAS)
Chief Commissioner of State Tax
Government of Tripura

Copy to:

1. The P.S. to the Principal Secretary, Finance, Government of Tripura for favour of kind information to the Principal Secretary, Finance.
2. The P.S. to the Secretary, Finance, Government of Tripura for favour of kind information to the Secretary, Finance.
3. The Assistant Statistical Officer, Statistical Section, O/o the Commissioner of Taxes & Excise, Agartala with request to upload the Circular in the Official website www.tripurataxes.nic.in.
4. Guard File.

Vishal
(Dr. Vishal Kumar, IAS)
Chief Commissioner of State Tax
Government of Tripura

CBIC-190354/36/2021-TRU Section-CBEC
Government of India
Ministry of Finance
(Department of Revenue)

North Block, New Delhi,

Dated the 17th June, 2021

To,

Principal Chief Commissioners/ Principal Directors General,
Chief Commissioners/ Directors General,
Principal Commissioners/ Commissioners of GST and Central Tax (AI),

Madam/Sir,

Subject: Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System—regarding.

Representations have been received seeking clarification regarding GST rate on parts of Sprinklers or Drip Irrigation System, when they are supplied separately (i.e. not along with entire sprinklers or drip irrigation system). This issue was examined in the 43rd meeting of GST Council held on the 28th May, 2021.

2. The GST rate on Sprinklers or Drip Irrigation System along with their laterals/parts are governed by S.No. '195B' under Schedule II of notification No. 1/2017-Central Tax (Rate), dated 28th June, 2017 which has been inserted *vide* notification No. 6/2018- Central Tax (Rate), dated 25th January, 2018 and reads as below:

S. No.	Chapter Heading/ Sub-heading/Tariff Item	Description of Goods	CGST rate
195B	8424	Sprinklers; drip irrigation systems including laterals; mechanical sprayer	6%

3. The matter is examined. The intention of this entry has been to cover laterals (pipes to be used solely with with sprinklers/drip irrigation system) and such parts

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that are suitable for use solely or principally with 'sprinklers or drip irrigation system', as classifiable under heading 8424 as per Note 2 (b) to Section XVI to the HSN. Hence, 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.

4. Difficulty, if any, may be brought to the notice of the Board immediately. Hindi version shall follow.

Yours faithfully

(Patil Sameer Shivajirao)

OSD, TRU

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