

**NO.F.1-11(91)-TAX/GST/2017(Part-VI)/12401-12500**  
GOVERNMENT OF TRIPURA  
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX  
PANDIT NEHRU COMPLEX, GURKHABASTI  
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 31<sup>st</sup> December, 2018.

**Circular No. 26/2018 – GST (State)**

To  
The Additional Commissioner of State Tax /  
Deputy Commissioner of State Tax/  
Superintendent of State Tax (All) /  
Inspector of State Tax (All)

**Subject: Clarification regarding GST tax rate for Sprinkler and Drip Irrigation System including laterals–reg.**

The Department of Revenue, Tax Research Unit vide Circular No. 81/55/2018–GST dated 31<sup>st</sup> December, 2018 has issued clarifications regarding GST tax rate for Sprinkler and Drip Irrigation System including laterals, 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. 81/55/2018–GST dated 31<sup>st</sup> December, 2018 by the Department of Revenue, Tax Research Unit.

**Enlco:** Circular No. 81/55/2018–GST.

**(S. Karmakar, TCS SSG)**  
Chief Commissioner of State Tax  
Government of Tripura

**Copy to:**

1. The P.S. to the Chief Secretary, Finance, Government of Tripura for favour of kind information.
2. 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](http://www.tripurataxes.nic.in).
3. Guard File.

**(S. Karmakar, TCS SSG)**  
Chief Commissioner of State Tax  
Government of Tripura

**Circular No. 81/55/2018-GST**

**F.No.354/408/2018-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
(Tax Research Unit)**

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**North Block, New Delhi  
Dated, 31<sup>st</sup> December, 2018**

**To,**

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

**Madam/ Sir,**

**Subject: Clarification regarding GST tax rate for Sprinkler and Drip Irrigation System including laterals–reg.**

Representations have been received seeking clarification as regards the scope and coverage of entry No. 195B of the Schedule II to notification No. 1/2017- Central Tax (Rate), dated 28.06.2017. The entry No. 195B was inserted vide notification No. 6/2018- Central Tax (Rate), dated 25th January, 2018 and reads as below:

<b>S. No</b>	<b>Chapter Heading/ Sub-heading/Tariff Item</b>	<b>Description of Goods</b>	<b>CGST rate</b>
195B	8424	Sprinklers; drip irrigation system including laterals;	6%

2. Doubts have arisen as in certain cases a view has been taken in the field that this entry would not cover “laterals of sprinklers” and “sprinklers irrigation system”, while laterals of drip irrigations are covered by this entry.

3. The matter has been examined. Initially, with effect from 1.7.2017, all goods falling under HS 8424, namely, Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines (other than fire extinguishers, whether or not charged), were placed under 18% slab. Subsequently, on the recommendation of the GST Council, the item namely, ‘Nozzles for drip irrigation equipment or nozzles for sprinkler was placed under 12% GST slab (Entry No. ‘195A’ with effect from 22.09.2017). Upon revisiting the issue of GST rate on micro irrigation including drip irrigation system, including laterals the GST Council recommended 12% GST rate on micro

irrigation system, namely, sprinklers, drip irrigation system, including laterals. Accordingly, the said entry 195B was inserted in the notification No. 1/2017- Central Tax (Rate).

3.1 The micro irrigation, sometimes called 'localised irrigation', 'low volume irrigation', or 'trickle irrigation' is a system where water is distributed under low pressure through piped network, in a pre-determined pattern, and applied as a small discharge to each plant or adjacent to it. The traditional drip irrigation using individual emitters, subsurface drip irrigations (SDI), micro-spray or micro-sprinkler irrigation, and mini bubbler irrigation all belong to the category of micro irrigation method.

4. Therefore, the term "sprinklers", in the said entry 195B, covers sprinkler irrigation system. Accordingly, sprinkler system consisting of nozzles, lateral and other components would attract 12% GST rate.

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

Yours faithfully

Gunjan Kumar Verma  
Under Secretary (TRU-I)