

NO.F.1-11(8)-TAX/GST/2023/297-359
GOVERNMENT OF TRIPURA
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX
PANDIT NEHRU COMPLEX, GURKHABASTI
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 13th April, 2023.

Circular No. 03/2023 – GST (State)

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

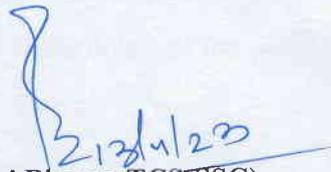
Subject: Clarification regarding GST rate and classification of 'Rab' based on the recommendation of the GST Council in its 49th meeting held on 18th February, 2023 –reg.

Madam / Sir,

The Government of India, Ministry of Finance, Department of Revenue, Tax Research Unit vide Circular No. 191/03/2023–GST dated 27th March, 2023 has issued a clarification regarding GST rate and classification of 'Rab' based on the recommendation of the GST Council in its 49th meeting held on 18th February, 2023, in order to ensure uniformity in the implementation of the provisions of law across the field formations, which is annexed herewith.

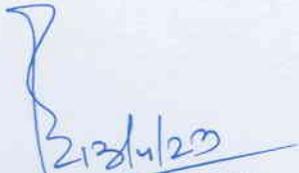
In exercise of powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) for the purpose of uniformity in the implementation of the Act it is instructed to follow the guidelines issued vide Circular No. 191/03/2023–GST dated 27th March, 2023 by the Government of India, Ministry of Finance, Department of Revenue, Tax Research Unit.

Encl.: Circular No. 191/03/2023–GST.


(Rakhi Biswas, TCS-SSG)
Chief Commissioner of State Tax
Government of Tripura

Copy to:

1. The P.S. to the Secretary, Finance, Government of Tripura for favour of kind information to the Secretary, Finance.
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.
3. Guard File.


(Rakhi Biswas, TCS-SSG)
Chief Commissioner of State Tax
Government of Tripura

**F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

**North Block, New Delhi
Date: 27th March, 2023**

To,

**The Principal Chief Commissioners/ Principal Directors General,
The Chief Commissioners/ Directors General,
The Principal Commissioners/ Commissioners of Central Excise & Central Tax**

Madam/ Sir,

Subject: Clarification regarding GST rate and classification of ‘Rab’ based on the recommendation of the GST Council in its 49th meeting held on 18th February, 2023 –reg.

Based on the recommendation of the GST council in its 49th meeting, held on 18th February, 2023, with effect from the 1st March, 2023, 5% GST rate has been notified on Rab, when sold in pre- packaged and labelled, and Nil GST, when sold in other than pre- packaged and labelled.

2. Further, as per the recommendation of the GST Council in the above-said meeting, in view of the prevailing divergent interpretations and genuine doubts regarding the applicability of GST rate on Rab, the issue for past period is hereby regularized on “as is” basis.

3. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Amreeta Titus)

Deputy Secretary, TRU-I