

Circular No. 191/03/2023-GST

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