

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT  
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
EZHILAGAM, CHENNAI- 600 005**

**PRESENT: THIRU DHEERAJ KUMAR I.A.S.,  
PRINCIPAL SECRETARY/ COMMISSIONER OF STATE TAX**

**Circular No. 7/2023  
(PP6/GST-82/2023)**

**Dated.29.04.2023**

Sub: 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 – Regarding

Ref: Government of India, Ministry of Finance, Department of Revenue, Circular No. 191/03/2023-GST dated 27.03.2023.

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Based on the recommendation of the GST council in its 49th meeting, held on 18th February 2023, this *pari-materia* circular is issued as under:-

With effect from the 1st March, 2023, 5% GST rate (2.5% SGST + 2.5% CGST) 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.

**Sd/- Dheeraj kumar  
Principal Secretary /  
Commissioner of State Tax**

To  
All the Joint Commissioners (Territorial) and (LTU)  
All the Head of Assessment Circles in the State

Copy to

1. All the Additional Commissioners, including Service Tax cell in the Office of the PS/CCT, Chennai-5
2. All the Joint Commissioners (Intelligence)
3. Director, Commercial Taxes Staff Training Institute, Chennai -35.
4. Appellate Joint Commissioner (GST) Chennai.
5. All the Deputy Commissioners (Territorial and Intelligence)
6. All the Appellate Deputy Commissioner (GST) in the State.
7. The Joint Commissioner (CS), Chennai 35, to upload the same in the internet website.
8. Stock file / Spare.

//Forwarded by Order//

*Amip*  
*02/11/2023*

**Joint Commissioner (P&P)**

*AM*  
*2/11/2023*