

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT**

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
EZHILAGAM, CHENNAI-600 005**

**PRESENT: DR. T.V. SOMANATHAN, I.A.S.,  
COMMISSIONER OF STATE TAX**

**Circular No. 13(2017)/2019-TNGST**  
(RC No.085/2017/A1/Taxation)

**Dated:28.03.2019**

<b><u>Sub:</u></b>	Issue related to classification and GST rate on Terracotta idols – Regarding.
<b><u>Ref:</u></b>	CBEC, Department of Revenue, Tax Research Unit, Circular No20/20/2017- IGST dated 22.11.2017.

-----

The GST rate on Idols made of clay is nil. (S.No. 135A of Schedule notification No.II(2)/CTR/532(d-5)/2017 dated 29.06.2017 and as amended in Notification No.II(2)/CTR/793(d-2)/2017 dated 22.09.2017)

2. In this connection, references have been received as to whether this entry would cover idols made of terracotta.
3. The matter has been examined. As terracotta is clay based, terracotta idols will be eligible for Nil rate under Sl. No.135A of notification No.II(2)/CTR/532(d-5)/2017 dated 29.06.2017 .
4. This pari materia circular is issued with reference to the circular issued by the Government of India on the recommendation of the GST Council in the reference cited.

Sd/-T.V.Somanathan  
Commissioner of State Tax

To

All the Joint Commissioners (ST) Territorial and Enforcement in the State.

Copy to: (1) Principal Secretary to CT& Regn. Department.  
(2) All Additional Commissioners of State Tax in the  
Commissionerate.  
(3) Joint Commissioner (CS) for hosting in Departmental site.  
(4) All Deputy Commissioners (ST) in the State  
(5) All Heads of Assessment Circle in the State