

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

**PRESENT: Thiru M.A. SIDDIQUE I.A.S.,
PRINCIPAL SECRETARY/ COMMISSIONER OF STATE TAX**

**Circular No:13/2021 – TNGST
(PP6/GST-15003/28/2021)**

Dated: 21.09.2021

Sub: Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System–regarding

Ref: Circular No. 155/11/2021-GST, dated 17.06.2021 issued by Ministry of Finance, Department of Revenue, Government of India, New Delhi

Representations have been received seeking clarification regarding GST rate on parts of Sprinklers or Drip Irrigation System, when they are supplied separately (i.e. not along with entire sprinklers or drip irrigation system). This issue was examined in the 43rd meeting of GST Council held on the 28th May, 2021.

2. The GST rate on Sprinklers or Drip Irrigation System along with their laterals/parts are governed by S.No. '195B' under Schedule II of G.O. (Ms) No. 62 dated 29.06.2017 published in Tamil Nadu Government Gazette Extraordinary in Issue No 202 in Notification No.II(2)/CTR/532(d-4)/2017, dated 29.6.2017 which has been inserted *vide* G.O. (Ms) No.18, dated 25.1.2018 published in Tamil Nadu Government Gazette Extraordinary in Issue no.32 in Notification No.II(2)/CTR/100(b-6)/2018, dated 25-1-2018 and reads as below:

S. No.	Chapter Heading/ Sub-heading/Tariff Item	Description of Goods	TNGST rate
1 95B	8424	Sprinklers; drip irrigation systems including laterals; mechanical sprayer	6%

3. The matter is examined. The intention of this entry has been to cover laterals (pipes to be used solely with with sprinklers/drip irrigation system) and such parts that are suitable for use solely or principally with 'sprinklers or drip irrigation system', as classifiable under heading 8424 as per Note 2 (b) to Section XVI to the HSN. Hence, laterals/parts to be used solely or principally with sprinklers or drip irrigation system, which are classifiable under heading 8424, would attract a GST of 12%, even if supplied separately. However, any part of general use, which gets classified in a heading other than 8424, in terms of Section Note and Chapter Notes to HSN, shall attract GST as applicable to the respective heading.

Sd/-M.A.Siddique
Principal Secretary/
Commissioner of State Tax

To

All the Joint Commissioners (ST) (Territorial) in the state including LTU

Copy to:

1. The Principal Secretary to Government, CT & R Department, Chennai - 600 009.
2. All Additional Commissioners, O/o the CCT, Ezhilagam, Chennai - 600 005.
3. The Joint Commissioner (CS) to host in the departmental website
4. The Director, Commercial Tax Staff Training Institute, Chennai-6
5. The Secretary, TNSTAT, Chennai 600 104.
6. All the Joint Commissioners (ST) (Intelligence) in the state
7. All the Deputy Commissioners (ST) in the State including intelligence
8. All the heads of assessment circles

Stock file

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Sd/-M.A.Siddique
23/09/21
Deputy Commissioner (P&P)

23/09/21