



F. No. CBIC-190354/149/2024-TO(TRU-II)-CBEC To, The Principal Chief Commissioners/ Principal Directors General, The Chief Commissioners/ Directors General, The Principal Commissioners/ Commissioners of Central Excise & Central Tax Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 54th meeting held on 9 th September, 2024, at New Delhi -reg. Madam/Sir, Based on the recommendations of the GST Council in its 54th meeting held on 9th September, 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, the Board hereby clarifies the following issues through this circular for the purpose of uniformity in their implementation: Clarification regarding GST rate on Extruded/Expanded Savoury food products:.....