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After the advent of GST, 5 years of GST has passed at the time when country is prepared to celebrate its 75 years of independence. With 5 years of GST passing by, the recent notifications released by the CBIC requires to be examined and a bring about a change in the modality of imposing GST on goods like rice, wheat, flour, pulses and cereals. These are essential commodities that form a substantial part of the common people's consumption budget. The new decision is likely to have a negative impact on the family budget of the middle-class people, who are already bearing the brunt of high inflation. Necessary steps should be taken to re-examine the changes so that the common man is not subject to further hardships, especially at a time when the inflation rate remains high. Going forward, the government should focus on ironing out the many issues and challenges that remain while targeting to reach revenue neutral collections. As per latest information Kerala is not rea.....