



F. No. CBIC-190354/172/2022-TRU to Principal Chief Commissioners/ Principal Directors General, Chief Commissioners/ Directors General, Principal Commissioners/ Commissioners of Central Excise & Central Tax Madam/ Sir, Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 47th meeting held on 28th – 29th June, 2022 at Chandigarh –reg. Based on the recommendations of the GST Council in its 47th meeting held on 28th-29th June at Chandigarh, clarifications, with reference to GST levy, related to the following are being issued through this circular: Electric vehicles whether or not fitted with a battery pack, attract GST rate of 5%: Representations h.....