



To, The Principal Chief Commissioners/ Principal Directors General, The Chief Commissioners/ Directors General, The Principal Commissioners/ Commissioners of Central Excise & Central Tax Madam/ Sir, Subject: Clarification regarding GST rates and classification of certain goods based on the recommendations of the GST Council in its 48th meeting held on 17th December, 2022 –reg. Based on the recommendations of the GST Council in its 48th meeting held on 17th December, 2022, clarifications, with reference to GST levy, related to the following are being issued through this circular:

2. Rab-classifiable under Tariff heading 1702: Representation has been received seeking clarification regarding the classification of “Rab”. It has been stated that under the U.P. Rab (Movement Control Order), 1.....