

Circular No. 163/19/2021-GST North Block, New Delhi Date: 6th October, 2021 F. No. 190354/206/2021-TRU Government of India Ministry of Finance Department of Revenue (Tax Research Unit) To, Principal Chief Commissioners/ Principal Director Generals, Chief Commissioners/ Director Generals, Principal Commissioners/ Commissioners of Central Excise & Central Tax(All), Madam/Sir, Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 45th meeting held on 17th September, 2021 at Lucknow-reg. Based on the recommendations of the GST Council in its 45th meeting held on 17th September, 2021, at Lucknow, clarification, with reference to GST levy, related to the following are being issued through this circular: Fresh vs dried fruits and nuts; Classification and applicable GST rates