

Office of the  
Commissioner of State Tax.  
Maharashtra State, 8<sup>th</sup> floor,  
GST Bhavan, Mazgaon,  
Mumbai-400010.

## TRADE CIRCULAR

To .....  
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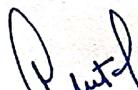
No. DC-1(A&R)/GST/MISC/2022/29/ADM-8 Dated:- 05/04/2023  
Trade Circular. 9 T of 2023

**Sub : -** Clarification regarding GST rate and classification of 'Rab' based on the recommendations of the GST Council in its 49th meeting held on 18th February, 2023 –reg..

**Ref :** Circular no.191/03/2023-GST dt. 27<sup>th</sup> March, 2023 issued by the CBIC

Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred circular. For the uniformity, it has been decided that the said circular issued by the CBIC is being made applicable, *mutatis mutandis*, in implementation of the MGST Act, 2017. Copy of the referred CBIC circular is attached herewith.

This Trade Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Maharashtra.

  
(Rajeev Kumar Mital)  
Commissioner of State Tax,  
Maharashtra State, Mumbai.

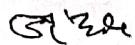
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Trade Circular. 9 T of 2023

Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on the Departments website.

**Copy submitted with compliments to,-**

- The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

  
(A. S. Gorde)  
Joint Commissioner of State Tax (HQ) 1  
Maharashtra State, Mumbai.

**Circular No. 191/03/2023-GST**

**F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC**

**Government of India  
Ministry of Finance  
Department of Revenue  
(Tax Research Unit)**

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**North Block, New Delhi  
Date: 27<sup>th</sup> March, 2023**

**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 rate and classification of 'Rab' based on the recommendation of the GST Council in its 49<sup>th</sup> meeting held on 18<sup>th</sup> February, 2023 –reg.**

Based on the recommendation of the GST council in its 49<sup>th</sup> meeting, held on 18<sup>th</sup> February, 2023, with effect from the 1<sup>st</sup> March, 2023, 5% GST rate has been notified on Rab, when sold in pre- packaged and labelled, and Nil GST, when sold in other than pre- packaged and labelled.

2. Further, as per the recommendation of the GST Council in the above-said meeting, in view of the prevailing divergent interpretations and genuine doubts regarding the applicability of GST rate on Rab, the issue for past period is hereby regularized on "as is" basis.

3. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Amreeta Titus)

Deputy Secretary, TRU-I