

Office of the  
Commissioner of State Tax.  
Maharashtra State, 8<sup>th</sup> Floor,  
GST Bhavan, Mazgaon,  
Mumbai-400 010.

**TRADE CIRCULAR**

No. JC (HQ)-1/GST/2021/ADM-8 dated 2.7.2021.

Trade Circular No. 18 T of 2021.

To,  
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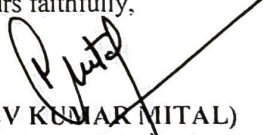
**Subject: Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System**

**Ref:** Circular No. 155/11/2021-GST dated the 17 th June, 2021 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.

Yours faithfully,

  
(RAJEEV KUMAR MITAL)  
Commissioner of State Tax,  
Maharashtra State, Mumbai.

No. JC (HQ)-1/GST/2021/ADM-8 dated 2.7.2021.

Trade Circular No. 18 T of 2021.

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

**Copy submitted with compliments to,-**

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

  
(VISHAKHA BORSE)

Joint Commissioner of State Tax-HQ-1,  
Maharashtra State, Mumbai.

CBIC-190354/36/2021-TRU Section-CBEC

Government of India  
Ministry of Finance  
(Department of Revenue)

North Block, New Delhi,

Dated the 17<sup>th</sup> June, 2021

To,

Principal Chief Commissioners/ Principal Directors General,  
Chief Commissioners/ Directors General,  
Principal Commissioners/ Commissioners of GST and Central Tax (AII),

Madam/Sir,

**Subject: Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System—regarding.**

Representations have been received seeking clarification regarding GST rate on parts of Sprinklers or Drip Irrigation System, when they are supplied separately ( i.e. not along with entire sprinklers or drip irrigation system). This issue was examined in the 43<sup>rd</sup> meeting of GST Council held on the 28<sup>th</sup> May, 2021.

2. The GST rate on Sprinklers or Drip Irrigation System along with their laterals/parts are governed by S.No. '195B' under Schedule II of notification No. 1/2017- Central Tax (Rate), dated 28<sup>th</sup> June, 2017 which has been inserted *vide* notification No. 6/2018- Central Tax (Rate), dated 25<sup>th</sup> January, 2018 and reads as below:

S. No.	Chapter Heading/ Sub-heading/Tariff Item	Description of Goods	CGST rate
195B	8424	Sprinklers; drip irrigation systems including laterals; mechanical sprayer	6%

3. The matter is examined. The intention of this entry has been to cover laterals (pipes to be used solely with with sprinklers/drip irrigation system) and such parts

that are suitable for use solely or principally with 'sprinklers or drip irrigation system', as classifiable under heading 8424 as per Note 2 (b) to Section XVI to the HSN. Hence, laterals/parts to be used solely or principally with sprinklers or drip irrigation system, which are classifiable under heading 8424, would attract a GST of 12%, even if supplied separately. However, any part of general use, which gets classified in a heading other than 8424, in terms of Section Note and Chapter Notes to HSN, shall attract GST as applicable to the respective heading.

4. Difficulty, if any, may be brought to the notice of the Board immediately. Hindi version shall follow.

Yours faithfully

(Patil Sameer Shivajirao)

OSD, TRU

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