



OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE,  
CHENNAI NORTH COMMISSIONERATE  
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

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**TRADE NOTICE NO.35/2017**

**Dated: 29/11/2017**

**Subject: Issue related to classification and GST rate on Terracotta idols – regarding**  
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1. Attention of Trade is invited to Board's Circular No. 20/20/2017-IGST dated: 22-11-2017, on Issue related to classification and GST rate on Terracotta idols. Copy of the order is communicated for information and necessary action.
2. Contents of this circular may be brought to notice of all concerned.

**(Issued in File C.No. IV/16/306/2017 – GST Pol.)**

  
(RAJEEV KUMAR)  
ADDITIONAL COMMISSIONER 2/2

To

As per Mailing List.  
Trade and Department  
Superintendent, Computer Section - For uploading on the website  
All Divisions, Chennai North

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Circular No. 20/20/2017-IGST

**F. No. 354/320/2017 –TRU (Pt)**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Tax Research Unit**

**North Block, New Delhi**  
**Dated the 22<sup>nd</sup> of November, 2017**

To,

The Principal Chief Commissioner/Chief Commissioners/ Principal Commissioner/  
Commissioner of Central Tax (All) / Director General of Systems

**Subject: Issue related to classification and GST rate on Terracotta idols – regarding**

The GST rate on Idols made of clay is nil. (S.No. 135A of Schedule notification 2/2017 dated 28.06.2017).

2. In this connection, references have been received as to whether this entry would cover idols made of terracotta.

3. The matter has been examined. As terracotta is clay based, terracotta idols will be eligible for Nil rate under Sl. No.135A of notification 2/2017 dated 28.06.2017. Maybe, is leviable on repairs and maintenance done for such goods.

4. Difficulty if any, in the implementation of the circular should be brought to the notice of the Board. Hindi version would follow.

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(Ruchi Bisht)  
Under Secretary (TRU)