

GOVERNMENT OF NAGALAND
OFFICE OF THE COMMISSIONER OF STATE TAXES
NAGALAND: DIMAPUR

Dated Dimapur, the 22nd November, 2017

CIRCULAR-18/20/2017-GST
Ref-CBIC Circular No.20/20/2017-GST dated 22-11-2017

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 F.NO.FIN/REV-3/GST/1/08(Pt-1)'E' dated 30.06.2017).

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 F.NO.FIN/REV-3/GST/1/08(Pt-1)'E' dated 30.06.2017.

maybe, is leviable on repairs and maintenance done for such goods.

4. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and Rules.

5. Difficulty if any, in the implementation of the circular should be brought to the notice of the Commissioner at an early date.

Sd/-

(Y. MHATHUNG MURRY)
Commissioner of State Taxes
Nagaland: Dimapur

Dated Dimapur, the 22nd November, 2017

NO.CT/LEG/CR-GST/36/17/79 .
Copy to:-

1. The Finance Commissioner to the Government of Nagaland Finance Department (Revenue Branch) for information.
2. All Additional Commissioner of State Taxes/ Joint Commissioner of State Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioner of State Taxes/ Superintendent of State Taxes/Inspectors of State Taxes, Nagaland for information and necessary action.
4. Programme Officer for uploading it in the Official Website for information to all concerned.
5. Guard file.


Commissioner of State Taxes
Nagaland: Dimapur