

फाइल नं. - 2324001
दिनांक - 06-04-2023



**Office of the Commissioner,
State Tax, Uttar Pradesh,
(GST Section)**

**Letter No. GST/2023-24/ 59 /State Tax
Lucknow: Dated: 05 April, 2023**

To

**All Zonal Additional Commissioner, Grade -1,
Additional Commissioner, Grade -2, (S.I.B.)
Joint Commissioner, (Executive/Corporate Circle/ S.I.B)
State Tax, Uttar Pradesh.**

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

Based on the recommendation of the GST council in its 49th meeting, held on 18th February, 2023, with effect from the 1st 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 Undersigned.

By Order,

(Signature)
5/4/23

(Ministry S.)

**Commissioner, State Tax,
Uttar Pradesh**

Copy To:

1. Joint Commissioner (I.T.), State Tax HQ, Lucknow for uploading the Circular on the Departmental Website.

Additional Commissioner (GST)

State Tax HQ, Lucknow.