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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE  
TAMILNADU & PUDUCHERRY  
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/268/2017- CCO (GST-3)

Date: 24-11-2017

**GST TRADE NOTICE NO.048/2017**

Sub: GST - CGST Circulars No.20/20/2017-GST and No.21/21/2017-GST both dated 22.11.2017 - Classification and GST Rate on Terracotta Idols and Clarification on Inter-State movement of rigs, tools and spares, and all goods on wheels [like cranes] - Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued the following Circulars on various subjects and the gist of the Circulars are detailed as hereunder:

Sl. No.	Notification No. & date	Subject	Gist of the Circulars
1	CGST Circular No.20/20/2017-GST dated 22.11.2017	Classification and GST Rate on Terracotta Idols	It has been clarified that as terracotta is clay based, terracotta idols will be eligible for <b>Nil</b> rate under S.No. 135A of Schedule under Notification No.2/2017-Central Tax (Rate) dated 28.06.2017.
2	CGST Circular No.21/21/2017-GST dated 22.11.2017	Clarification on Inter-State movement of rigs, tools and spares, and all goods on wheels [like cranes]	It has been clarified that the Board's Circular No.1/1/2017-IGST dated 07.07.2017 [communicated vide this office GST Trade Notice No.008/2017 dated 21.07.2017] issued in respect of inter-state movement of various modes of conveyance, etc <b>shall apply mutandis mutandis</b> to inter-state movement of rigs, tools and spares, and all goods on wheels[like cranes] which does not involve any further supply of same goods and that such inter-state movement shall be treated 'neither as a supply of goods nor supply of service' and consequently no IGST would be applicable on such movements. Further, it has been clarified that applicable CGST/SGST/IGST, as the case may be, shall be leviable on repairs and maintenance done for such goods.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in).

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



**[C.P. RAO]**  
**PRINCIPAL CHIEF COMMISSIONER**

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,  
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli /  
Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit /  
Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,  
No.3, Kamarajar Salai, Chepauk, Chennai-600005      **[ By e-mail ]**
- iii. Zonal RAC Members      **[ By e-mail ]**

Copy to

- ✓ The Superintendent, Computer Section, Chennai North Commissionerate  
[For uploading in website]