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Department of Commercial Taxes
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CIRCULAR

(No. 06 / 2019-20 - GST)

Subject: GST on Seed Certification Tags-reg.

Representations have been received, seeking clarification regarding applicability of GST on supply of Seed Certification Tags.

2. The matter has been examined. It is seen that the process of seed testing and certification, as prescribed in the Seeds Act, 1966 involves the following steps:

- a. Application for seed production
- b. Registration of sowing report
- c. Field inspection
- d. Seed processing
- e. Seed sample and seed analysis
- f. Tagging and sealing

4. It may be noted that, seed testing and certification is a multi-stage process, the charges for which are collected from the seed producers at different stages. Supply of seed tags to the seed producer is nothing but an element of the one integrated supply of seed testing and certification. All the charges collected at different stages, including those for issue of seed certificates/tags by the Seed Certification Agency to the seed producing organization/ companies are collected for the composite supply of seed testing and certification, which is exempt under Notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated 30/06/2017 published in Extraordinary Official Gazette No. 3, Series I no. 13 dated 30/06/2017, at Sl. No. 47 (services by



Central/State Governments by way of testing/certification relating to safety of consumers and public at large, required under any law).

5. However, the State Governments/Seed Certification Agencies may get the tags used in seed certification printed from other departments/ manufacturers outside. Supply of seed tags by the other departments/manufacturers to the State Government/Seed Certification Agencies is a supply of goods liable to tax. Whether such tags would be classified under Chapter 49 as tags made of paper or in Textile chapters as tags made of textile would depend upon the predominant material used in the tags.

6. Difficulty if any, in implementation of this Circular may be brought to notice of the undersigned.



(Dipak M. Bandekar)
Commissioner of State Tax, Goa

Note: Similar circular is issued under Central Goods and Services Tax Act, 2017 by the Tax Research Unit, Department of Revenue, Ministry of Finance, GOI, New Delhi vide Circular No. 100/19/2019-GST dated 30/04/2019.