



**Government of Goa
Department of Commercial Taxes
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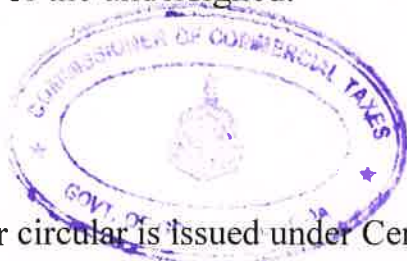
Dated: 7th February, 2018

CIRCULAR
(No. 13/ 2017-2018 - GST)

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

The GST rate on Idols made of clay is Nil. (Sl.No. 135A of Schedule notification 38/1/2017-Fin(R&C) (2/2017-Rate) dated 30.06.2017, published in Extraordinary Official Gazette No. 3, Series I No. 13 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 38/1/2017-Fin(R&C) (2/2017-Rate) dated 30.06.2017.
4. Difficulty if any, in the implementation of the circular should be brought to the notice of the undersigned.



(Dipak M. Bandekar)
Commissioner of State Tax

Note: Similar circular is issued under Central Goods and Services Tax Act, 2017 by Tax Research Unit, Dept. of Revenue, Ministry of Finance, GOI vide Circular No. 20/20/2017-IGST dated 22th November, 2017.