

Circular No. 247/04/2025-GST, issued by the Central Board of Indirect Taxes and Customs (CBIC) on February 14, 2025, provides clarifications on GST rates and classifications for specific goods, based on the recommendations of the 55th GST Council meeting held on December 21, 2024

□ **Key Clarifications from Circular No. 247/04/2025-GST**

1. **GST Rate on Pepper (Genus Piper):**
 - All forms of pepper (green, white, black) are classified under HS Code 0904 and attract a 5% GST rate.
2. Agriculturists supplying dried pepper are exempt from GST registration under Section 23(1)(b) of the CGST Act.
3. **GST Treatment of Raisins Supplied by Agriculturists:**
4. Raisins supplied by farmers are exempt from GST, and such agriculturists are not required to register under GST.
5. **GST Rate on Ready-to-Eat Popcorn:**
 - Unpackaged or non-labelled salted and spiced popcorn falls under HS Code 2106 90 99 and attracts a 5% GST rate.
 - Pre-packaged and labelled salted and spiced popcorn under the same HS Code attracts a 12% GST rate.
6. Popcorn mixed with sugar (e.g., caramel popcorn) is classified under HS Code 1704 90 90 and attracts an 18% GST rate.
7. **GST Rate on Fly Ash-Based Autoclaved Aerated Concrete (AAC) Blocks:**
 - AAC blocks made with at least 50% fly ash are classified under HS Code 6815 and attract a 12% GST rate
8. **Clarification on Effective Date of Amendments:**
 - The circular addresses the effective date of amendments introduced by Notification No. 03/2023, stating applicability from July 26, 2023.
 - However, the notification specifies July 27, 2023, leading to a discrepancy.
 - It's important to note that as per legal precedent, circulars cannot override statutory notifications