entries apparently covered services by way of licensing of rights to broad cast or show films. This issue was discussed in the 45th GST Council meeting held on 17-09-2021 wherein, the Council recommended to keep a uniform rate of 18% on both these entries with effect from 01-10-2021.

10.3 The GST Council in its 54th meeting held on 09th September, 2024 has recommended to regularize the payment of GST on transaction between distributors and exhibitors where in the distributors grant the theatrical rights to the exhibition centers on 'as is where is' basis from 01-07-2017 to 30-09-2021.

10.4 Therefore, as recommended by the GST Council, the payment of GST on transaction between distributors and exhibitors where in the distributors grant the theatrical rights to the exhibition centers is regularized for the period from 01-07-2017 to 30-09-2021 on 'as is where is' basis.

11. Difficulties, if any, in the implementation of this circular may be brought to the notice of the Board.

Sachin Jain, Joint Secretary, TRU-II.

No. CCT/26-4/2024-25/G/3464

Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 54th meeting held on 9th September, 2024, at New Delhi—reg.

Ref.: Circular No. 235/29/2024-GST dated 11th October, 2024 issued under Central Goods and Services Tax Act, 2017 by the Tax Research Unit, Department of Revenue, Ministry of Finance, Government of India, New Delhi.

Circular

(No. 28/2024-25-GST)

The Tax Research Unit, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi has issued the above referred Circular.

For the uniformity in implementation and in exercise of the powers conferred under Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) it is hereby directed that the Said Circular issued by the Tax Research Unit, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India shall be applicable, *mutatis mutandis*, in implementation of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

A copy of the above referred circular is attached herewith as Annexure.

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

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Taxes, Goa.

Panaji, 1st November, 2024.

ANNEXURE

Circular No. 235/29/2024-GST

F. No. CBIC-190354/149/2024-TO(TRU-II)-CBEC
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)
North Block, New Delhi, dated the 11th October, 2024

To,

The Principal Chief Commissioners/Principal Directors General,

The Chief Commissioners/Directors General,

The Principal Commissioners/Commissioners of Central Excise & Central Tax.

Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 54th meeting held on 9th September, 2024, at New Delhi-reg.

Madam/Sir,

Based on the recommendations of the GST Council in its 54th meeting held on 9th September, 2024, at New Delhi, in exercise of the powers conferred under Section 168(1) of the Central Goods and Services Tax Act, 2017, the Board hereby clarifies the following issues through this circular for the purpose of uniformity in their implementation:

1. Clarification regarding GST rate on Extruded/ /Expanded Savoury food products:

1.1 Representations were received seeking clarification regarding appropriate classification and whether savoury or salted extruded snack pellets are classifiable under HS 2106 as Namkeens due to disputes in the field. Based on the recommendations of GST Council, with effect from 10-10-2024, extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion), falling under HS 1905 90 30 attract GST at the rate of 12% vide entry 32C of Schedule II of Notification 1/2017-Central Tax (Rate) dated the 28th June, 2017 at par with namkeens, bhujia, mixture, chabena (pre-packaged and labelled) and similar edible preparations in ready for consumption form which are classifiable under HS 2106 90 of entry 46 of Schedule II of Notification 1/2017-Central Tax (Rate) dated the 28th June, 2017. The GST rate of 5% continue on un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion.

1.2 However, it is clarified that the reduced GST rate of 12% on extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion) falling under HS 1905 90 30 shall apply prospectively from the date of effect of the said notification. For the past period, 18% GST shall be payable.

2**.** Clarification regarding GST rate on Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways:

2.1 Representations have been received regarding classification of Roof mounted air conditioners for Railways as to whether these goods are to be classified under HS 8415 with 28% GST rate or HS 8607 with 18% GST.

2.2 In this regard Goods falling under heading 8415 (including air conditioning machines) attract a GST rate of 28% vide S. No. 119 of Schedule IV of Notification No. 01/2017-CT (Rate) dated 28-06-2017 (as amended). The goods falling under heading 8607 (including parts of railways or tramway locomotives) attract a GST rate of 18% vide S. No. 398G of Schedule III of Notification No. 01/2017-CT (Rate) dated 28-06-2017 (as amended). Machines and apparatus of heading 8415, which include Air conditioning machines, are excluded from the ambit of 'parts' covered under heading 8607 as per Section note 2 of Section XVII of Customs Tariff Act, 1975. From a conjoint reading of Note 2 and Note 3 of the Section notes for the Section XVII, it is clear that goods of heading 8401 to 8479 (including 8415--Air Conditioning Machines) are excluded from the ambit of parts covered under Chapter 86.

2.3 Although there is no ambiguity in the classification, to make it explicitly clear, it is clarified that the Roof Mounted Package Unit (RMPU) Air Conditioning Machines for Railways are classified under HS 8415.

3. Clarification regarding GST rate on Car and Motor cycle seats:

3.1 Representations were received seeking clarification regarding classification of seats meant for four wheeled cars and two-wheelers and the consequent GST rate on seats meant for four wheeled cars and two-wheelers.

3.2 With regards to seats for two wheelers, it is pertinent to note that the Explanatory Note for HS 9401 has specifically excluded items under HS 8714 (includes parts and accessories of two wheelers). The explanatory note for HS 8714 has a list of inclusions, which has mention of Saddles (seats). Thus, for two wheelers (HS 8711), the seats would be classifiable under HS 8714 attracting GST rate of 28% vide S. No. 174 of Schedule IV of Notification No. 1/2017-Central Tax (Rate) dated 28th June, 2017 (as amended).

3.3 As regards seats for 4 wheeled vehicles, HS 9401 covers 'Seats, whether or not convertible into beds and parts thereof' (Tariff Item 9401 20 00 specifically covers seats of a kind used for motor vehicle). The Explanatory Note for this heading has also mentioned that seats for vehicles are covered under the ambit of HS 9401. Further, the Explanatory Notes to Chapter 94 have a list of exclusions that are not to be classified under the said Chapter. This list of exclusions does not mention seats meant for vehicles. Thus, it is seen that car seat would fall under HS 9401.

3.4 Thus, the seat assembly for 4 wheelers are classifiable under HS 9401 while seats for 2-wheelers are classifiable under HS 8714.There is no ambiguity in the GST rates on the said goods-car seats which are classifiable under 9401 attract GST @ 18 % vide S. No. 435A of Schedule III of Notification No. 1/2017-Central Tax (Rate) dated 28th June, 2017 (as amended) and seats meant for two wheelers are classifiable under HS 8714 which attract a GST rate of 28%.

3.5 In order to bring parity with seats of motorcycles (classified under HS 8714) which already attract a GST rate of 28%, based on the recommendation of the Council, with effect from 10-10-2024 vide S. No. 210A of Schedule IV of notification No. 1/2017-Central Tax (Rate) dated 28th June, 2017 (as amended), car seats classifiable under HS 9401 attract GST at the rate of 28%. It is clarified that the 28% rate on car seats classifiable under HS 9401 is applicable prospectively, that is, from the date of effect of the said notification.

4. Field formations under your charge may be instructed accordingly.

5. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board.

Limatula Yaden, Joint Secretary (TRU).

No. CCT/26-4/2024-25/G/3465

Subject: Clarification regarding the scope of "as is/as is, where is basis" mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings.

Ref.: Circular No. 236/30/2024-GST dated 11th October, 2024 issued under Central Goods and Services Tax Act, 2017 by the Tax Research Unit, Department of Revenue, Ministry of Finance, Government of India, New Delhi.

Circular

(No. 29/2024-25-GST)

The Tax Research Unit, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi has issued the above referred Circular.

For the uniformity in implementation and in exercise of the powers conferred under Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) it is hereby directed that the Said Circular issued by the Tax Research Unit, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India shall be applicable, *mutatis mutandis,* in implementation of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

A copy of the above referred circular is attached herewith as Annexure.

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

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Taxes, Goa

Panaji, 1st November, 2024.

ANNEXURE

Circular No. 236/30/2024-GST

F. No. CBIC-190354/149/2024-TO(TRU-II)-CBEC

Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

North Block, New Delhi, dated the 11th October, 2024

To,

The Principal Chief Commissioners/Principal Directors General,

The Chief Commissioners/Directors General,

The Principal Commissioners/Commissioners of Central Excise & Central Tax.

Subject : Clarification regarding the scope of "as is/ /as is, where is basis"mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings

Instances were brought to the notice of the Board pertaining to the prevailing doubts among the field formations/trade as regards the scope of regularization on "as is" or "as is, where is basis" vide various GST Circulars issued for clarification regarding applicable GST rates and appropriate classification of specified goods or service or both on the basis of recommendation of the GST Council in its various meetings.

2. The GST Council in its 54th Meeting held on 9th September, 2024 has recommended issuance of clarification to clarify the intent behind the regularization done in the past meetings. Therefore, this Circular is being issued in exercise of power under Section 168 of CGST Act, 2017 to clarify scope of "as is" or "as is, where is basis".

3. Circulars have been issued based on recommendation of the GST Council wherein GST non-payment/short-payments for past period have been regularized "As is" or "As is, where is basis" in certain cases for supply of goods or services or both. Regularization for the past period has been done, on the recommendations of the Council, in situations, such as, where genuine doubts have arisen as there are two competing entries with different rates in the notifications or issues have arisen due to diverse interpretation resulting in a situation where some suppliers have paid a lower rate of GST (including nil rate on account of an exemption entry) and some suppliers have paid a higher rate of GST. It has also been clarified that where tax payers had paid at the higher GST rate, in such situations they shall not be entitled to any refund.

4. The phrase 'as is where is' is generally used in the context of transfer of property and means that the property is being transferred in its current condition, whatever this condition happens to be and the transferee of property has accepted it with all its faults and defects, whether or not immediately apparent. In the context of GST, the phrase 'regularized on as is where is' basis means that the payment made at lower rate or exemption claimed by the taxpayer shall be accepted and no refund shall be made if tax has been paid at the higher rate. The intention of the Council is to regularize payment at a lower rate including nil