

## Issue related to classification and GST rate on Terracotta idols

Circular No: 20/20/2017-CT

F. No: 354/320/2017 –TRU (Pt)

Classification: FORM GST  
TRAN-2

Date: 22-11-2017

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

The **GST rate** on Idols made of clay is nil. (S.No. 135A of Schedule notification 2/2017 dated 28.06.2017).

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 2/2017 dated 28.06.2017** maybe, is leviable on repairs and maintenance done for such goods.
4. Difficulty if any, in the implementation of the circular should be brought to the notice of the Board. Hindi version would follow.

