

I/10747/2019

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. 2612 /CT., Dated 19 / 02 /2019
POL-56/3/2017-POLICY-CCT

To

Sri Biswajit Swain, Proprietor
M/S Hastika, Plot No.81, Gautam Vihar
Dhauri Square, NH-203,
Bhubaneswar-751002

Sub: Understanding and Confirmation of CBIC Notification No.21/2018-Central Tax (rate) dated 26.07.2018

Ref: *Your Letter dated 11/02/2019*

Sir,

In inviting a reference to the letter referred to above on the aforementioned subject, I am directed to clarify that the applicable rate of GST on supply of handbags assigned with HSN Code – 4202, as notified in CBIC Notification No.21/2018-Central Tax (Rate) dated 26/07/2018 and the corresponding Finance Department Notification No.24932-FIN-CTI-TAX-0043/2017 Dated 27.07.2018 are 6% CGST and 6% OGST (total 12%). Accordingly, you have erred in raising tax invoice by charging CGST @6% only. You should have also charged OGST @ 6% as per F.D. Notification NO.24932/F dated 27.07.2018. Your understanding that OGST has been exempted on sale of handicraft is also incorrect. Like CGST, OGST in excess of 6% has only been exempted meaning thereby, the effective rate of OGST is also 6%.

In view of the aforesaid clarification you are advised to revise the tax invoice by charging CGST @6% and OGST @6% on hand bags supplied to Utkalika and others and to discharge the tax liability (both CGST and OGST) accordingly.

This is issued with approval of the Commissioner, CT & GST.

Yours faithfully,


19.02.19

Addl. Commissioner, CT & GST
(Policy)

I/10747/2019

File No.POL-56/3/2017-Policy-CCT

Memo No. 2613 /CT.,

Dated. 19.02.19

Copy to Utkalika, Bhubaneswar for information.


19.02.19

Addl. Commissioner, CT & GST
(Policy)