

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

**TRADE CIRCULAR No. 21/2018** (*Circular No. 20/20/2017-GST*)

**DATED: 17.09.2018**

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

The GST rate on Idols made of clay is nil. (Sl. No. 135A of Schedule notification 1126-F.T. [2/2017 State Tax (Rate)] 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 1126-F.T. [2/2017 State Tax (Rate)] dated 28.06.2017.
4. Difficulty if any, in the implementation of the circular should be brought to the notice of the Commissioner.
5. This Circular shall be deemed to have come into force with effect from 22.11.2017.

Sd/-  
(Smaraki Mahapatra)  
Commissioner,  
State Tax, West Bengal

Memo. 381CT/PRO  
3C/PRO/2018

Date: 18.09.2018

Copy forwarded to the Additional CST/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-  
(Adesh Kumar)  
Special CST & PRO