

## **Issue:**

Circular No. 179/11/2022-GST, dated the 3rd August, 2022 clarified that GST is applicable on by-products of milling of Dal/ Pulses such as Chilka, Khanda, and Churi/Chuni.

## **Clarification:**

The GST council in its 48th meeting has recommended to fully exempt the supply of subject goods, irrespective of its end use. Hence, with effect from the 1st January, 2023, the said goods shall be exempt under GST vide S. No. 102C of schedule of notification No. 2/2017- Central Tax (Rate), dated 28.06.201

Further, as per the recommendation of the GST Council, in view of genuine doubts regarding the applicability of GST on subject goods, **matters that arose during the intervening period are hereby regularized on "as is" basis** from the date of issuance of Circular No. 179/11/2022-GST, dated the 3rd August, 2022, till the date of coming into force of the above said S. No. 102C and the entries relating thereto. This is in addition to the matter regularized on as is basis vide para 8.6 of the said Circular.