

1) NOTIFICATION NO. 3/2024-CENTRAL TAX (RATE) [G.S.R. 399(E)/F. NO. 190354/94/2024-TRU], DATED 12-7-2024:

The supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression '**pre-packaged and labelled**'."

This notification shall come into force from the 15th day of July, 2024.

Consequently, supply of agricultural farm produce in package (s) containing quantity of more than 25 kilogram or 25 litre will **NOT** attract GST levy of 5%.

2) NOTIFICATION NO. 15/2024- CENTRAL TAX [G.S.R. 379(E) /F. NO. CBIC-20006/21/2024-GST], DATED 10-7-2024:

ELECTRONIC COMMERCE OPERATOR TO COLLECT 0.25 PER CENT OF NET VALUE OF INTRA-STATE TAXABLE SUPPLIES MADE THROUGH IT WHERE CONSIDERATION WITH RESPECT TO SUCH SUPPLIES IS COLLECTED BY SAID OPERATOR - AMENDMENT IN NOTIFICATION NO.52/2018-CENTRAL TAX, DATED 20-9-2018

In the said notification, for the words "**half per cent.**", the figure and word "**0.25 per cent.**" shall be substituted.

3) CIRCULAR NO. 229/23/2024-GST [F. NO. 190354/94/2024-TO(TRU-II)-CBEC], DATED 15-7-2024 :

GST rate on Solar Cookers (8516) : 12%

GST rate on Fire Water Sprinklers : 12%

GST rate on Poultry-keeping machinery (84369100) : 12%