



**CBIC notifies 6% GST-rate on bricks as recommended by GST Council effective from 01.04.2022**

Vide Notification No's 1/2022 CTR & 02/2022 CTR dated 31.03.2022

The rates for the following goods revised as follows:

HSN Code	Goods	GST Rate With ITC	GST Rate Without ITC
6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	12%	6%
6901 00 10	Bricks of fossil meals or similar siliceous earths	12%	6%
6904 10 00	Building Bricks	12%	6%
6905 10 00	Earthen or roofing tiles	12%	6%

Conditions of availing GST rate of 6% without ITC:

1. Credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and
2. Credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply. (M & C Opinion: You have a option to choose between 12% & 6%, but when we choose 6% then proportionate ITC has to be reversed as if it is an exempt supply).

**(One more rate of 6% introduced in the long list of GST rates to make things more complicated and cumbersome for the businesses)**