



GST - BRICK MANUFACTURERS AND TRADERS



Notification No 01/2022- Central Tax (Rate) & Notification 2/2022 Central Tax (Rate) dated 31.03.2022

GST rate for supply of Fly Ash bricks, building bricks, roofing tiles falling under HSN 6815, 6901, 6904 & 6905 have been modified. The GST rates wef 01.04.2022 would be as under:

- **Option 1- 12% with ITC**
- **Option 2- 6% without ITC**

Notification No 03/2022 dated 31.03.2022

GST Registration threshold limit for persons dealing in above category of goods limit has been decreased from Rs. 40 Lakhs to Rs. 20 Lakhs for GST Registration wef 01.04.2022.

Notification No 04/2022 dated 31.03.2022

Bricks manufacturers and dealer (having turnover upto Rs. 1.5Crore) were subjected to the benefit of Composite GST rate of 2% and 1%).

However, wef 01.04.2022, the benefit of Composition scheme has been removed for above persons.

THANK YOU



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