



ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No.SAF/GST(2)/2023-24-FW

O/o the VC & MD::Finance Wing

RTC House :: APSRTC,VJA

Date: 25.05.2023

To
All the Unit officers,
APSRTC,

Sub: GST- HSN/SAC Codes – Updated codes - Communication - Reg.

Ref: (1) Circular no.9 of AD dated.27-07-2017.

(2) Lr no. SAF/GST(1)/2019-20-FW dt.09-09-2019.

The list of updated HSN codes for Supply of Goods and SAC codes for supply of Services towards outward supplies along with applicable GST rates are mentioned below.

List of HSN Codes towards Outward Supplies

S.No	DESCRIPTION OF SUPPLY	HSN CODE	Rate of CGST	Rate of SGST	Rate of IGST
1	S/S – U/s LUB OIL	271012	9	9	18
2	S/S – U/s Plastic Scrap	391590	9	9	18
3	S/S – U/s Waste Parings & scrap of rubber	400400	2.5	2.5	5
4	S/S – U/s Re-treaded/Used tyres & flaps	401212	9	9	18
5	S/S – U/s Inner tubes of rubber	401310	9	9	18
6	Sale of Trees (Wood Waste & Scrap)	440139	2.5	2.5	5
7	S/S – Paper Scrap	470790	2.5	2.5	5
8	S/S – Iron and Steel Scrap, Vehicles & Others	720429	9	9	18
9	S/S – Copper Waste and Scrap	740400	9	9	18
10	S/S – Aluminium Waste and Scrap	760200	9	9	18
11	S/S – U/s Batteries	854890	9	9	18

List of SAC Codes towards Outward Supplies

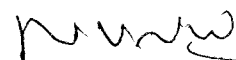
S.No	DESCRIPTION OF SUPPLY	HSN CODE	Rate of CGST	Rate of SGST	Rate of IGST
1	AC BUS EARNINGS	996422	2.5	2.5	5
2	Renting of Passenger Vehicle for Marriages & Others	996601	2.5	2.5	5
3	Renting of Goods Vehicle (DGT) for transportation of Goods.	996609	6	6	12
4	Parking Fees	996743	9	9	18

5	Transportation of Goods in Passenger Vehicles, Dicky booking.	996812	9	9	18
6	Transportation of Postal Mail Bags through Passenger Vehicles	996812	9	9	18
7	License fee for stalls, BOTs & DOTs etc	997212	9	9	18
8	Space given for Advertisements	998366	9	9	18
9	Training Fees	999294	9	9	18
10	Fines & Penalties, Incidental Charges etc	999799	9	9	18
11	Fees collected from Wayside Dhabas	999799	9	9	18
12	Clerical Charges collected on Police Warrants	999799	9	9	18
13	Storage charges collected towards Auction Other services nowhere else classified	999799	9	9	18
14	Sale of Tender Forms	999799	9	9	18

In view of the above, all Unit Officers are advised to follow and ensure to print relevant HSN/SAC codes with applicable GST rates as above, on the GST Invoices for the Outward supplies.

The clarifications/queries, if any required, may be forwarded to AO(GST), HO, Vijayawada regarding issues relating to HSN/SAC codes and GST rates for obtaining opinion from GST consultants and to clarify the same.

The above modifications to be implemented from April-2023 onwards.



FA & CAO